

MTREF: ADJUSTMENTS BUDGET 1 OF 2014/2015
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(<item number>)

REPORT FROM DIRECTOR: FINANCE

PURPOSE OF THE REPORT

For Council to consider and approve an adjustments budget in terms of section 28(1) of the Municipal Finance Management Act (MFMA), which states that “A municipality may revise an approved annual budget through an adjustments budget.”

LEGISLATIVE INTRODUCTION

Section 28 of the MFMA read together with section 23 of the Municipal Budget and Reporting Regulations (MBRR) sets out the criteria, timeframes and other prescriptions for when a municipality may revise an approved annual budget through an adjustments budget.

FINANCIAL IMPLICATIONS

The financial implications of the adjustments budget are contained in the Adjustments MTREF 2014/2015 document attached.

RELEVANT LEGISLATION

Municipal Finance Management Act and Government Gazette 32141: Municipal Budget and Reporting Regulations.

RECOMMENDATION

- [a]. That the annual adjustments budget of Knysna Municipality for the financial year 2014/2015, as set-out in the schedules contained in Section 4, be approved:
 - [i] Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
 - [ii] Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
 - [iii] Table B4: Adjustments Budget Financial Performance (revenue by source)

[iv] Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding

[b]. That the following adjustments permitted in terms of section 28(2) of the Municipal Finance Management Act and reflected in the tables referred to in resolution [a] above be approved:

[i] That those additional revenues that have become available over and above those anticipated in the annual budget be appropriated, but only to revise or accelerate spending programmes already budgeted for;

[ii] That the utilisation of projected savings in one vote toward spending under another vote be authorised; and

[iii] That any errors in the annual budget be corrected.

[c]. That revision to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan be approved by the Executive Mayor and submitted to Council at its next meeting for noting to correspond with the financial implications of the adjustments budget.

APPENDIX

Adjustments MTREF 2014/2015 (February 2015)

Appendix 1 – Main Budget Tables

Appendix 2 – Supporting Budget Tables.

Appendix 3 - Top level SDBIP amendments 2013/2014

Knysna Municipality



Medium Term Revenue & Expenditure Framework (MTREF)

Adjustments Budget 2014/2015 - 2016/2017



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Glossary

Adjustments Budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

AFS - Annual Financial Statements

AG - Auditor-General

Budget - The financial plan of the Municipality.

Budget Related Policy - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.

Cash Flow Statement - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

CFO - Chief Financial Officer

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GGP - Gross Geographical Product

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality.

iMAP - IDP implementation plan

KPI's - Key Performance Indicators.

MFMA - The Municipal Finance Management Act - No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

MIG - Municipal Infrastructure Grant

MTREF - Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.

NDPG - Neighbourhood Development Partnership Grant

NT - National Treasury

Net Assets - Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure - Spending on the day to day expenses of the Municipality such as salaries and wages.

PI's - Performance Indicators

Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

R&M - Repairs and maintenance on property, plant and equipment.

SALGA - South African Local Government Association

SCM - Supply Chain Management.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure - Generally, spending without, or in excess of, an approved budget.

Virement - A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are usually allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote - One of the main segments into which a budget is divided. In Knysna Municipality this means at directorate level.

PART 1 - ADJUSTMENTS BUDGET

Section 1 -Mayor's Report

An Adjustments Budget is the means in which a municipality may revise its annual budget during the course of a financial year. It follows on the mid-year budget and performance review report tabled at Council on 29 January 2015.

The Adjustments Budget does not shift the priorities and overall direction of the current budget, it merely allows for scope to accelerate or decelerate certain programmes and is a very important precursor to the new budget being prepared for the 2015/2016 MTREF.

1.1 Reasons for the adjustments budget

1.1.1 Adjust Revenue and Expenditure budget downwards

Although the monthly collection for the Electricity Service Charges was R22.2 million for the January month, under collection is expected for the remaining period of 2014/15 due to the Load Shedding that is expected for the next 3 years which will influence the usage of our Prepaid and Credit Meter Consumers, hence the Service charges were adjusted downwards by R 5 million.

Bulk Purchases will be reduced with the same amount in order to cover and balance the downward adjustment without impacting on Service delivery items.

1.1.2 Implementation of i-Grap 1 for Fines

During 2011 the Accounting Standard Board (ASB) took a decision that Fines should be recognised on accrual basis in the Municipal budget and make provision thereof on the Expenditure leg while previously this was a simply cash revenue item.

This therefore means that the Municipality must inflate its budget with the total amount of Traffic Fines issued for the financial year which is projected to be R 63 million by year end.

After accounting this treatment on Revenue, a projected Provision based on the Fines percentage collection rate must be provided for on the expenditure leg.

1.1.3 Allocations and grant adjustments

Allocation and grant adjustments are included as a result of the approved Provincial Government Adjustments Budgets.

The Provincial Adjustments budget contained changes in the following allocations made to the municipality: R 15.7 increase and R 8.7 million

Human Settlement Development Grant on Operating and Capital programmes respectively; R500 000 new allocation for the Western Cape Management Support Grant of which R 300 000 of this amount be allocated for SCOA costs incurred to date and R 200 000 for the Caseware; R50 000 Donation for the Greenest Municipality Competition; and R1 Million for the Disaster Management Grant from the PT Human Settlement Department for the upgrading of the Bigai Crossing and Replacement of culverts in Hornlee.

Details of these are contained in Annexure 2, Supporting Table SB7 Adjustments Budget - transfers and grant receipts.

1.1.4 *Appropriate additional revenues for Departmental Request*

The following additional requests were received from various departments in order to fund shortfalls on their core functions:

Corporate Services

- R220 000 for the Unauthorised expenditure on renovations of the Corporate Building emanating from 2013/14 Building alterations.
- R150 000 for the shortfall on the shop steward annual contributions and Bursaries that currently reflects over expenditure.

Financial Services

- R275 000 for the Generator for the Finance Building and cabinets for the Income Section at the Customer care building.
- R390 000 for the Server and 1 vehicle that was purchased for IT Department in 2013/14 Financial year, however due to Grap implementation, the expenditure was recognised in 2014/15 Actuals.

Planning and Development

- R250 000 for the construction of the stalls, R200 000 for the under provision of the insurance Broker Fees (mainly for the RDP Housing Insurance) and R485 000 for the Municipalities 10% Professional Fees contribution towards the National Rural Development Grant for the upgrading of the Rheenendal Stormwater infrastructure.

Community Services

- R 500 000 for Tourism related project during December festive season eg: Ablution Facilities and Removing of Dead Oak Trees and

- R850 000 overtime expenditure during Festive Season mainly for the Protection Service Department (Law Enforcement and Traffic)

Technical Services

- R 1.5 million for the Potholes in Knysna Area that is currently centralised in the Executive and Council vote and
- R2.5 million for the: Annual Eskom Charges in the Water Department; Maintenance of the Desalination Plant and Filter Sand; Analytical Services Emergency Repairs on Knysna WTW; buying of the Water Pumps; and shortfall on overtime, and Fuel & Oil.

These requests were covered from a further cut of R3 million cut in Bulk purchases and a guaranteed R4 million savings identified in Finance Charges.

Council has R4.6 million Investments emanating from unspent borrowings taken up few years ago and regarded as own revenue to date.

The budget was increased by the Shortfall amount of R500 000 from the above requests and Council will continue utilizing its Working Capital without drawing from this Revenue. Should a need arise, the R500 000 will be drawn down from the Balance sheet to the Income Statement.

1.1.5 Budget movements within current allocation

- The delays experienced on Transfer of Land by the District Municipality to our Municipality has resulted in reprioritising the resources of the Rheenendal Multi-purpose Centre's (MPCs) for the current financial year to the Smutsville MPC in order to fast track and complete the Smutsville MPC this current financial year, and focus on Rheenendal MPC in the upcoming financial year. The amount to be transferred between the projects is R1.6 million.
- Reprioritising R3.3 million Operating Roads and Stormwater funds from Street General Repairs and Resealing Opex allocation to Stormwater Capex budget in order to fund the Emergency roads programme in Grey Street.
- R1.3 million cut from the North & North East Bulk Water Phase III MIG funded project to the new Rheenendal Maintenance project approved by MIG.

1.2 Any other information considered relevant by the mayor

Progress on Capital Expenditure this year as at end January 2015 was: 35% or R24.7 million against annual target. There was no progress on Capital Expenditure when comparing the Expenditure of the same period last financial year.

This was mainly as a result of delays experienced on Housing Tender processes re-advertising of Municipal Vehicle Tender and early retirement taken by the Electricity Manager that resulted to delays in all Electricity Programmes.

All Housing Tenders were awarded late last year and Acting electricity Manager was appointed as well as the Project Manager for the Ward allocation Projects. All Capital Projects are on track.

Additionally, the Director Technical Services chairs a weekly project committee that monitors progress on all major capital and operating projects in order to ensure that the Projects are fully spent by year end and identify any delay warnings that needs to be addressed urgently.

In total the accompanying tables indicate an additional amount of R18.9 million approval on the Capital Budget mainly due to the additional R8.9 million Housing Grant under Planning and Development and a total amount of R9 million for Technical Services.

1.3 Recommendation to council regarding the MTREF

Taking into consideration the reasons listed in paragraph 1.1, it is recommended that Council approves the adjustments budget.

1.4 Recommendation to council regarding the SDBIP

Taking into account the impact that the adjustments budget will have on the SDBIP, it is recommended that the SDBIP be reviewed with directorates where applicable, approved by the Executive Mayor and submitted to Council for noting at the next Council meeting.

Section 2 - Resolutions

Knysna Municipality

ADJUSTMENTS MTREF 2013/2014

RECOMMENDATION:

- [a]. That the annual adjustments budget of Knysna Municipality for the financial year 2014/2015, as set-out in the schedules contained in Section 4, be approved:
- [i] Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
 - [ii] Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
 - [iii] Table B4: Adjustments Budget Financial Performance (revenue by source and Expenditure by Type)
 - [iv] Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding source
- [b]. That the following adjustments permitted in terms of section 28(2) of the Municipal Finance Management Act and reflected in the tables referred to in resolution [a] above be approved:
- [i] That those additional revenues that have become available over and above those anticipated in the annual budget be appropriated to revise or accelerate spending programmes already budgeted for;
 - [ii] That the utilisation of projected savings in one vote toward spending under another vote be authorised; and
 - [iii] That any errors in the annual budget be corrected
- [c] That revisions to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan be approved by the Executive Mayor and submitted to Council at its next meeting for noting to correspond with the financial implications of the adjustments budget

Section 3 - Executive Summary

3.1 Introduction

There are no material implications on service delivery for the remainder of this financial year as a result of this adjustments budget.

An Adjustments Budget, as indicated in the Mayor's Report, is mainly technical in nature. It is also an important precursor for the new Annual Budget.

There will be an implication at yearend on Financial Calculations and ratios, most significantly the huge increase in the revenue base on Traffic Fines as a result of iGrap1 implementation which will affect the Municipal overall collection rate percentage and current rating of the Municipality.

3.2 Provision of basic services

There is no negative effect by the Adjustments Budget on the provision of basic services.

3.3 Effect of the adjustments budget

As stated above the base revenue changes will impact upon the MTREF going forward reduction of Electricity Service Charges for the upcoming MTREF period for at least the next three years and Fines provision by in order to comply with iGrap1 (Accounting Treatment for Traffic Fines).

3.4 Adjustment highlights

Fuller details of the various income and expenditure changes are shown in this document in different format of the tables.

Operating Budget

The major highlights as detailed in this adjustment process are the downward adjustments of Service Charges: Electricity as well as the upward adjustment as a result of the iGrap1 implementation on Traffic Fines; and the additional provincial government grants that impact on both revenue and expenditure as well as roll-overs to cover shortfall of current Projects.

Capital Budget

With regards to the capital budget there is an increase of R 18.9 million to R89.1 million in this Adjustments Budget. The R 18.9 million is mainly as a result of the R11.1 million additional Grant from the Provincial Human Settlement Department in order to accelerate the Housing Programme and the Nekkies Intersection Project roll-over approved by late last year.

Fuller detail is provided in Table B5 of this report.

3.5 Conclusion

The Adjustments Budget has required R5 million reduction on revenues; R23 million additional government allocations and roll-overs that have become available and R63 million addition to Fines.

The Operating expenditure budget will increase by R72.6 million of which R 63 million will be an increase on Traffic Fines provision and R23 million on Operating Grants.

Bulk Purchases and Finance Charges will decrease by R8 million and R4 million respectively.

Section 4 - Adjustments budget tables

Table B1 Adjustments Budget Summary

WC048 Knysna - Table B1 Adjustments Budget Summary - February 2015

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	162 261	-	-	-	-	-	-	-	162 261	169 993	180 193
Service charges	272 586	-	-	-	-	-	(5 000)	(5 000)	267 586	290 487	309 567
Investment revenue	2 346	-	-	-	-	-	-	-	2 346	3 251	7 061
Transfers recognised - operational	68 844	-	-	-	-	-	23 146	23 146	91 990	100 612	116 249
Other own revenue	30 730	-	-	-	-	-	63 050	63 050	93 780	32 207	33 572
Total Revenue (excluding capital transfers and contributions)	536 766	-	-	-	-	-	81 196	81 196	617 962	596 550	646 642
Employee costs	173 706	-	-	-	-	-	7 585	7 585	181 291	199 917	212 119
Remuneration of councillors	6 665	-	-	-	-	-	-	-	6 665	6 998	7 346
Depreciation & asset impairment	28 199	-	-	-	-	-	-	-	28 199	27 683	27 262
Finance charges	18 500	-	-	-	-	-	(4 000)	(4 000)	14 500	18 200	18 001
Materials and bulk purchases	154 079	-	-	-	-	-	(7 153)	(7 153)	146 926	166 075	177 342
Transfers and grants	5 514	-	-	-	-	-	(50)	(50)	5 464	5 861	5 926
Other expenditure	154 085	-	-	-	-	-	76 222	76 222	230 307	162 354	166 850
Total Expenditure	540 748	-	-	-	-	-	72 604	72 604	613 352	587 087	614 845
Surplus/(Deficit)	(3 981)	-	-	-	-	-	8 592	8 592	4 611	9 463	31 796
Transfers recognised - capital	39 484	-	-	-	-	-	11 183	11 183	50 667	36 401	33 805
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601
Capital expenditure & funds sources											
Capital expenditure	70 174	-	-	-	-	-	18 961	18 961	89 134	76 300	61 154
Transfers recognised - capital	39 484	-	-	-	-	-	11 183	11 183	50 667	36 401	33 805
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	16 695	-	-	-	-	-	410	410	17 105	12 629	9 232
Internally generated funds	13 995	-	-	-	-	-	7 368	7 368	21 363	27 270	18 117
Total sources of capital funds	70 174	-	-	-	-	-	18 961	18 961	89 134	76 300	61 154
Financial position											
Total current assets	124 787	-	-	-	-	-	(20 937)	(20 937)	103 850	108 865	144 196
Total non current assets	1 018 637	-	-	-	-	-	202	202	1 018 839	1 068 695	1 103 928
Total current liabilities	117 274	-	-	-	-	-	(9 248)	(9 248)	108 026	115 429	123 359
Total non current liabilities	228 039	-	-	-	-	-	(10 219)	(10 219)	217 820	219 423	216 456
Community wealth/Equity	798 110	-	-	-	-	-	(1 267)	(1 267)	796 844	842 707	908 308
Cash flows											
Net cash from (used) operating	67 849	-	-	-	-	-	19 157	19 157	87 006	86 835	106 868
Net cash from (used) investing	(71 624)	-	-	-	-	-	(18 421)	(18 421)	(90 045)	(77 243)	(62 119)
Net cash from (used) financing	759	-	-	-	-	-	(1 050)	(1 050)	(290)	(5 714)	(10 579)
Cash/cash equivalents at the year end	27 551	-	-	-	-	-	(13 578)	(13 578)	13 973	17 851	52 020
Cash backing/surplus reconciliation											
Cash and investments available	49 532	-	-	-	-	-	(12 838)	(12 838)	36 694	41 935	77 550
Application of cash and investments	36 558	-	-	-	-	-	(6 655)	(6 655)	29 903	30 365	40 376
Balance - surplus (shortfall)	12 974	-	-	-	-	-	(6 184)	(6 184)	6 791	11 570	37 173
Asset Management											
Asset register summary (WDV)	971 184	-	-	-	-	-	(31 356)	(31 356)	939 827	988 445	1 022 337
Depreciation & asset impairment	28 199	-	-	-	-	-	-	-	28 199	27 683	27 262
Renewal of Existing Assets	23 441	-	-	-	-	-	(1 186)	(1 186)	22 255	26 243	22 822
Repairs and Maintenance	34 796	-	-	-	-	-	1 006	1 006	35 802	41 034	42 900
Free services											
Cost of Free Basic Services provided	11 807	-	-	-	-	-	-	-	11 807	12 161	12 526
Revenue cost of free services provided	49 543	-	-	-	-	-	-	-	49 543	52 267	56 251
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	5	-	-	-	-	-	-	-	5	5	5
Energy:	8	-	-	-	-	-	-	-	8	9	9
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Table B2 Adjustments Budget Financial Performance (standard classification)

WC048 Knysna - Table B2 Adjustments Budget Financial Performance (standard classification) - February 2015

Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Governance and administration</i>		181 479	-	-	-	-	-	1 577	1 577	183 057	192 509	208 204
Executive and council		6 414	-	-	-	-	-	-	-	6 414	8 450	9 599
Budget and treasury office		170 300	-	-	-	-	-	1 018	1 018	171 318	179 056	193 349
Corporate services		4 765	-	-	-	-	-	559	559	5 324	5 003	5 256
<i>Community and public safety</i>		57 861	-	-	-	-	-	87 704	87 704	145 565	73 720	79 681
Community and social services		8 691	-	-	-	-	-	86	86	8 777	8 183	7 397
Sport and recreation		1 071	-	-	-	-	-	-	-	1 071	1 136	1 204
Public safety		17 157	-	-	-	-	-	63 000	63 000	80 157	16 515	17 783
Housing		30 941	-	-	-	-	-	24 618	24 618	55 559	47 886	53 297
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9 459	-	-	-	-	-	7 098	7 098	16 557	7 915	7 348
Planning and development		3 374	-	-	-	-	-	-	-	3 374	2 507	2 647
Road transport		6 085	-	-	-	-	-	7 098	7 098	13 183	5 408	4 701
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		327 452	-	-	-	-	-	(4 000)	(4 000)	323 452	358 807	385 214
Electricity		209 120	-	-	-	-	-	(5 000)	(5 000)	204 120	226 265	241 854
Water		72 858	-	-	-	-	-	-	-	72 858	77 496	85 414
Waste water management		19 315	-	-	-	-	-	1 000	1 000	20 315	25 548	26 076
Waste management		26 158	-	-	-	-	-	-	-	26 158	29 498	31 870
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	576 250	-	-	-	-	-	92 379	92 379	668 630	632 951	680 447
Expenditure - Standard												
<i>Governance and administration</i>		156 864	-	-	-	-	-	2 629	2 629	159 493	169 439	178 225
Executive and council		38 223	-	-	-	-	-	1 500	1 500	39 723	40 750	42 583
Budget and treasury office		42 947	-	-	-	-	-	1 185	1 185	44 132	46 178	48 920
Corporate services		75 694	-	-	-	-	-	(56)	(56)	75 638	82 511	86 723
<i>Community and public safety</i>		73 203	-	-	-	-	-	77 882	77 882	151 084	83 310	83 556
Community and social services		12 986	-	-	-	-	-	(96)	(96)	12 890	15 136	16 018
Sport and recreation		12 813	-	-	-	-	-	47	47	12 860	13 654	14 386
Public safety		24 877	-	-	-	-	-	63 843	63 843	88 720	26 908	28 287
Housing		18 467	-	-	-	-	-	14 088	14 088	32 555	23 247	20 243
Health		4 059	-	-	-	-	-	-	-	4 059	4 364	4 623
<i>Economic and environmental services</i>		39 683	-	-	-	-	-	1 316	1 316	40 999	41 180	43 151
Planning and development		9 539	-	-	-	-	-	61	61	9 600	10 231	10 814
Road transport		29 107	-	-	-	-	-	1 195	1 195	30 302	29 677	30 988
Environmental protection		1 037	-	-	-	-	-	60	60	1 097	1 273	1 349
<i>Trading services</i>		270 998	-	-	-	-	-	(9 223)	(9 223)	261 775	293 158	309 913
Electricity		178 516	-	-	-	-	-	(10 540)	(10 540)	167 976	195 118	207 205
Water		46 432	-	-	-	-	-	1 254	1 254	47 685	47 893	49 863
Waste water management		20 262	-	-	-	-	-	94	94	20 356	22 499	23 850
Waste management		25 788	-	-	-	-	-	(30)	(30)	25 758	27 648	28 995
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	540 748	-	-	-	-	-	72 604	72 604	613 352	587 087	614 845
Surplus/ (Deficit) for the year		35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601

The table in terms of standard classification is required by National Treasury to be able to compare all local authorities and prepare consolidated governmental reports.

For specific information relating to the macro structure of the municipality and specific revenue and expenditure types, refer to Table B3 and Table B4.

Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

WC048 Knysna - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - February 2015

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive & Council		6 414	-	-	-	-	-	-	-	6 414	8 450	9 599
Vote 2 - Corporate Services		3 345	-	-	-	-	-	459	459	3 804	3 532	3 730
Vote 3 - Financial Services		170 373	-	-	-	-	-	1 018	1 018	171 391	179 130	193 425
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		34 315	-	-	-	-	-	24 618	24 618	58 933	50 393	55 944
Vote 6 - Community Services		55 685	-	-	-	-	-	63 186	63 186	118 872	59 569	62 262
Vote 7 - Electrical Services		211 020	-	-	-	-	-	(5 000)	(5 000)	206 020	226 767	242 831
Vote 8 - Technical Services		95 097	-	-	-	-	-	8 098	8 098	103 195	105 110	112 656
Total Revenue by Vote	2	576 250	-	-	-	-	-	92 379	92 379	668 630	632 951	680 447
Expenditure by Vote	1											
Vote 1 - Executive & Council		38 223	-	-	-	-	-	1 500	1 500	39 723	40 750	42 583
Vote 2 - Corporate Services		28 557	-	-	-	-	-	514	514	29 071	29 994	31 519
Vote 3 - Financial Services		55 847	-	-	-	-	-	812	812	56 659	59 552	62 919
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		36 136	-	-	-	-	-	13 975	13 975	50 111	44 997	43 160
Vote 6 - Community Services		89 762	-	-	-	-	-	63 867	63 867	153 629	98 391	104 069
Vote 7 - Electrical Services		185 964	-	-	-	-	-	(10 540)	(10 540)	175 424	203 001	215 506
Vote 8 - Technical Services		106 259	-	-	-	-	-	2 477	2 477	108 736	110 402	115 089
Total Expenditure by Vote	2	540 748	-	-	-	-	-	72 604	72 604	613 352	587 087	614 845
Surplus/ (Deficit) for the year	2	35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive & Council; Corporate Services; Financial Services; Strategic Services (which due to restructuring ceased to exist from 1 January 2011); Planning & Development; Community Services; Electrical Services; and Technical Services.

Through an extensive process, Council approved High level Macro Structure Late last year November 2014, that Vote 7 - Electrical Services to be no more a Vote on its own but a Department under Technical Services. We've communicated the Change with National Treasury but they've advised that we keep the structure as approved and implement the changes on the upcoming budget process.

Revenue by Vote

Total adjustments amount to R92.3 million addition into the current budget mainly as a result of the R63 million addition appropriated into the budget in order to Comply with iGrap1 for the speed Fines in Community Services; R24.6 million Additional Provincial Grants in Planning Department and R8 million of which R7 million is own funding appropriated for Departmental Requests.

Expenditure by Vote

Total adjustments on the Expenditure leg amounts to R72.6 million addition into the Expenditure budget mainly as a result of the Fines provision appropriated in Debt impairment; R13.9 million Operating Provincial Human Settlement Gazetted Grant and R4.7 million Operating roll-over Nekkies Grant. The R10 million in Electricity Services is mainly as a result of the Cuts in Bulk Purchases-Electricity in order to accommodate the downward adjustments as well as the Savings identified in Finance Charges.

Table B4 Adjustments Budget Financial Performance (revenue and expenditure)

WC048 Knysna - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3	4	5	6	7	8	9	10		
Revenue By Source												
Property rates	2	159 457	-	-	-	-	-	-	-	159 457	167 021	177 042
Property rates - penalties & collection charges		2 804	-	-	-	-	-	-	-	2 804	2 972	3 150
Service charges - electricity revenue	2	193 213	-	-	-	-	-	(5 000)	(5 000)	188 213	206 352	220 384
Service charges - water revenue	2	48 904	-	-	-	-	-	-	-	48 904	51 838	54 948
Service charges - sanitation revenue	2	11 469	-	-	-	-	-	-	-	11 469	12 157	12 886
Service charges - refuse revenue	2	15 352	-	-	-	-	-	-	-	15 352	16 274	17 250
Service charges - other		3 648	-	-	-	-	-	-	-	3 648	3 867	4 099
Rental of facilities and equipment		5 030	-	-	-	-	-	-	-	5 030	5 331	5 651
Interest earned - external investments		2 346	-	-	-	-	-	-	-	2 346	3 251	7 061
Interest earned - outstanding debtors		3 250	-	-	-	-	-	-	-	3 250	3 413	3 582
Fines		15 111	-	-	-	-	-	63 000	63 000	78 111	15 867	16 659
Licences and permits		1 998	-	-	-	-	-	-	-	1 998	2 097	2 202
Agency services		1 800	-	-	-	-	-	-	-	1 800	1 890	1 985
Transfers recognised - operating		68 844	-	-	-	-	-	23 146	23 146	91 990	100 612	116 249
Other revenue	2	3 291	-	-	-	-	-	50	50	3 341	3 309	3 142
Gains on disposal of PPE		250	-	-	-	-	-	-	-	250	300	350
Total Revenue (excluding capital transfers and contributions)		536 766	-	-	-	-	-	81 196	81 196	617 962	596 550	646 642
Expenditure By Type												
Employee related costs		173 706	-	-	-	-	-	7 585	7 585	181 291	199 917	212 119
Remuneration of councillors		6 665	-	-	-	-	-	-	-	6 665	6 998	7 346
Debt impairment		25 196	-	-	-	-	-	63 000	63 000	88 196	26 746	28 443
Depreciation & asset impairment		28 199	-	-	-	-	-	-	-	28 199	27 683	27 262
Finance charges		18 500	-	-	-	-	-	(4 000)	(4 000)	14 500	18 200	18 001
Bulk purchases		137 236	-	-	-	-	-	(8 000)	(8 000)	129 236	148 297	158 678
Other materials		16 843	-	-	-	-	-	847	847	17 690	17 778	18 664
Contracted services		22 941	-	-	-	-	-	(186)	(186)	22 755	23 829	24 961
Transfers and grants		5 514	-	-	-	-	-	(50)	(50)	5 464	5 861	5 926
Other expenditure		105 949	-	-	-	-	-	13 408	13 408	119 357	111 779	113 447
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		540 748	-	-	-	-	-	72 604	72 604	613 352	587 087	614 845
Surplus/(Deficit)		(3 981)	-	-	-	-	-	8 592	8 592	4 611	9 463	31 796
Transfers recognised - capital		39 484	-	-	-	-	-	11 183	11 183	50 667	36 401	33 805
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601

Additional supporting detail can be found in Annexure 2, 'Supporting Table SB1: Supporting detail to 'Budgeted Financial Performance'.

Table B5 Adjustments Capital Expenditure Budget by vote and funding

WC048 Knysna - Table B5 Adjustments Capital Expenditure Budget by vote and funding - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	220	220	220	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		238	-	-	-	-	-	-	-	238	-	-
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		18 250	-	-	-	-	-	8 057	8 057	26 307	13 750	10 125
Vote 6 - Community Services		830	-	-	-	-	-	(570)	(570)	260	1 350	4 000
Vote 7 - Electrical Services		4 667	-	-	-	-	-	-	-	4 667	14 940	857
Vote 8 - Technical Services		13 901	-	-	-	-	-	5 453	5 453	19 354	17 572	21 134
Capital multi-year expenditure sub-total	3	37 886	-	-	-	-	-	13 160	13 160	51 046	47 612	36 116
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		2 090	-	-	-	-	-	222	222	2 312	52	59
Vote 2 - Corporate Services		75	-	-	-	-	-	-	-	75	31	34
Vote 3 - Financial Services		590	-	-	-	-	-	665	665	1 255	833	761
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		25	-	-	-	-	-	485	485	510	284	288
Vote 6 - Community Services		9 362	-	-	-	-	-	876	876	10 238	12 396	8 852
Vote 7 - Electrical Services		8 724	-	-	-	-	-	-	-	8 724	8 359	3 091
Vote 8 - Technical Services		11 422	-	-	-	-	-	3 553	3 553	14 975	6 733	11 953
Capital single-year expenditure sub-total		32 288	-	-	-	-	-	5 801	5 801	38 089	28 688	25 038
Total Capital Expenditure - Vote		70 174	-	-	-	-	-	18 961	18 961	89 134	76 300	61 154
Capital Expenditure - Standard												
Governance and administration		3 553	-	-	-	-	-	1 300	1 300	4 852	1 803	1 786
Executive and council		2 090	-	-	-	-	-	442	442	2 532	52	59
Budget and treasury office		438	-	-	-	-	-	25	25	463	196	77
Corporate services		1 025	-	-	-	-	-	833	833	1 858	1 555	1 650
Community and public safety		24 119	-	-	-	-	-	8 990	8 990	33 109	22 012	21 074
Community and social services		4 629	-	-	-	-	-	113	113	4 742	5 092	2 509
Sport and recreation		1 140	-	-	-	-	-	570	570	1 710	1 630	1 220
Public safety		350	-	-	-	-	-	500	500	850	1 570	7 000
Housing		18 000	-	-	-	-	-	7 807	7 807	25 807	13 720	10 345
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 474	-	-	-	-	-	4 409	4 409	7 883	3 846	450
Planning and development		250	-	-	-	-	-	735	735	985	250	-
Road transport		3 224	-	-	-	-	-	3 674	3 674	6 898	3 596	450
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		39 028	-	-	-	-	-	4 262	4 262	43 290	48 639	37 844
Electricity		13 341	-	-	-	-	-	-	-	13 341	23 299	3 948
Water		18 794	-	-	-	-	-	789	789	19 583	17 027	21 050
Waste water management		3 720	-	-	-	-	-	4 643	4 643	8 363	3 523	11 146
Waste management		3 173	-	-	-	-	-	(1 170)	(1 170)	2 003	4 790	1 700
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	70 174	-	-	-	-	-	18 961	18 961	89 134	76 300	61 154
Funded by:												
National Government		21 317	-	-	-	-	-	-	-	21 317	22 901	23 680
Provincial Government		18 167	-	-	-	-	-	11 133	11 133	29 300	13 500	10 125
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	50	50	50	-	-
Total Capital transfers recognised	4	39 484	-	-	-	-	-	11 183	11 183	50 667	36 401	33 805
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		16 695	-	-	-	-	-	410	410	17 105	12 629	9 232
Internally generated funds		13 995	-	-	-	-	-	7 368	7 368	21 363	27 270	18 117
Total Capital Funding		70 174	-	-	-	-	-	18 961	18 961	89 134	76 300	61 154

Additional supporting tables relating to capital expenditure are referred to in Section 11 and included in Annexure 2 - Supporting Adjustment Budget Tables.

Capital budget has increased from R70.1 million to R89.1 million mainly due to the Additional Housing Grant appropriated in the budget as well as Transfers from Opex to Capex.

Table B6 Adjustments Budget Financial Position

WC048 Knysna - Table B6 Adjustments Budget Financial Position - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands		A		B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		12 551	-	-	-	-	-	(10 561)	(10 561)	1 990	5 867	40 037
Call investment deposits	1	15 000	-	-	-	-	-	(3 017)	(3 017)	11 983	11 983	11 983
Consumer debtors	1	78 373	-	-	-	-	-	(14 190)	(14 190)	64 183	64 037	63 881
Other debtors		11 077	-	-	-	-	-	7 025	7 025	18 102	19 007	19 957
Current portion of long-term receivables		125	-	-	-	-	-	0	0	125	130	105
Inventory		7 661	-	-	-	-	-	(194)	(194)	7 468	7 841	8 233
Total current assets		124 787	-	-	-	-	-	(20 937)	(20 937)	103 850	108 865	144 196
Non current assets												
Long-term receivables		2 734	-	-	-	-	-	(2 504)	(2 504)	230	105	-
Investments		21 982	-	-	-	-	-	739	739	22 721	24 084	25 529
Investment property		130 645	-	-	-	-	-	(20 324)	(20 324)	110 321	110 321	110 321
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	839 639	-	-	-	-	-	24 259	24 259	863 897	912 564	946 505
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		900	-	-	-	-	-	(150)	(150)	750	701	652
Other non-current assets		22 738	-	-	-	-	-	(1 817)	(1 817)	20 920	20 920	20 920
Total non current assets		1 018 637	-	-	-	-	-	202	202	1 018 839	1 068 695	1 103 928
TOTAL ASSETS		1 143 424	-	-	-	-	-	(20 734)	(20 734)	1 122 689	1 177 560	1 248 123
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		21 147	-	-	-	-	-	(1 938)	(1 938)	19 209	20 745	22 405
Consumer deposits		11 265	-	-	-	-	-	(452)	(452)	10 813	11 678	12 613
Trade and other payables		61 481	-	-	-	-	-	(4 797)	(4 797)	56 684	59 980	63 473
Provisions		23 382	-	-	-	-	-	(2 061)	(2 061)	21 320	23 026	24 868
Total current liabilities		117 274	-	-	-	-	-	(9 248)	(9 248)	108 026	115 429	123 359
Non current liabilities												
Borrowing	1	115 779	-	-	-	-	-	(16 252)	(16 252)	99 528	91 411	78 239
Provisions	1	112 260	-	-	-	-	-	6 033	6 033	118 292	128 012	138 218
Total non current liabilities		228 039	-	-	-	-	-	(10 219)	(10 219)	217 820	219 423	216 456
TOTAL LIABILITIES		345 313	-	-	-	-	-	(19 468)	(19 468)	325 846	334 853	339 815
NET ASSETS	2	798 110	-	-	-	-	-	(1 267)	(1 267)	796 844	842 707	908 308
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		712 756	-	-	-	-	-	19 149	19 149	731 905	772 057	831 936
Reserves		85 355	-	-	-	-	-	(20 416)	(20 416)	64 939	70 651	76 373
TOTAL COMMUNITY WEALTH/EQUITY		798 110	-	-	-	-	-	(1 267)	(1 267)	796 844	842 707	908 308

Additional supporting detail can be found in Annexure 2, 'Supporting Table SB2: Supporting detail to 'Budgeted Financial Position'.

Table B7 Adjustments Budget Cash Flows

WC048 Knysna - Table B7 Adjustments Budget Cash Flows - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		426 998	-	-	-	-	-	4 430	4 430	431 428	461 470	490 162
Government - operating	1	68 844	-	-	-	-	-	17 434	17 434	86 278	100 612	116 249
Government - capital	1	39 484	-	-	-	-	-	8 684	8 684	48 168	36 401	33 805
Interest		5 596	-	-	-	-	-	-	-	5 596	6 664	10 643
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(449 059)	-	-	-	-	-	(15 441)	(15 441)	(464 500)	(494 250)	(520 065)
Finance charges		(18 500)	-	-	-	-	-	4 000	4 000	(14 500)	(18 200)	(18 001)
Transfers and Grants	1	(5 514)	-	-	-	-	-	50	50	(5 464)	(5 861)	(5 926)
NET CASH FROM/(USED) OPERATING ACTIVITIES		67 849	-	-	-	-	-	19 157	19 157	87 006	86 835	106 868
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		250	-	-	-	-	-	-	-	250	300	350
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables		115	-	-	-	-	-	10	10	125	120	130
Decrease (Increase) in non-current investments		(1 815)	-	-	-	-	-	529	529	(1 286)	(1 363)	(1 445)
Payments												
Capital assets		(70 174)	-	-	-	-	-	(18 961)	(18 961)	(89 134)	(76 300)	(61 154)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(71 624)	-	-	-	-	-	(18 421)	(18 421)	(90 045)	(77 243)	(62 119)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		16 057	-	-	-	-	-	1 048	1 048	17 105	12 629	9 232
Increase (decrease) in consumer deposits		834	-	-	-	-	-	(33)	(33)	801	865	934
Payments												
Repayment of borrowing		(16 132)	-	-	-	-	-	(2 064)	(2 064)	(18 196)	(19 209)	(20 745)
NET CASH FROM/(USED) FINANCING ACTIVITIES		759	-	-	-	-	-	(1 050)	(1 050)	(290)	(5 714)	(10 579)
NET INCREASE/(DECREASE) IN CASH HELD		(3 015)	-	-	-	-	-	(315)	(315)	(3 330)	3 878	34 170
Cash/cash equivalents at the year begin:	2	30 566	-	-	-	-	-	(13 263)	(13 263)	17 303	13 973	17 851
Cash/cash equivalents at the year end:	2	27 551	-	-	-	-	-	(13 578)	(13 578)	13 973	17 851	52 020

Knysna Municipality originally budgeted for a positive R 30.6 million Cash and Cash equivalent at start of current financial year, after taking into consideration all adjustments Cash flow reflects lower Cash and Cash equivalent at year end however positive.

Table B8 Cash backed reserves/accumulated surplus reconciliation

More important than the budgeted cash flow is the application of cash and investments. Table B8 takes into account the adjustments for 2014/2015 which will impact on the cash resources that must be set aside against certain commitments, such as unspent borrowings and certain reserves.

WC048 Knysna - Table B8 Cash backed reserves/accumulated surplus reconciliation - February 2015

WCO46 Khryslia - Table 06 Cash backed reserve/accumulated surplus reconciliation - February 2015												
Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjus. 9 G	Adjusted Budget 10 H	Adjusted Budget 11 I	Adjusted Budget 12 J
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	27 551	-	-	-	-	-	(13 578)	(13 578)	13 973	17 851	52 020
Other current investments > 90 days		(0)	-	-	-	-	-	0	0	0	0	0
Non current assets - Investments	1	21 982	-	-	-	-	-	739	739	22 721	24 084	25 529
Cash and investments available:		49 532	-	-	-	-	-	(12 838)	(12 838)	36 694	41 935	77 550
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	1 754	1 754	1 754	1 754	1 754
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(23 110)	-	-	-	-	-	10 022	10 022	(13 088)	(19 701)	(16 857)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		21 982	-	-	-	-	-	739	739	22 721	24 084	25 529
Reserves to be backed by cash/investments		37 687	-	-	-	-	-	(19 170)	(19 170)	18 516	24 228	29 950
Total Application of cash and investments:		36 558	-	-	-	-	-	(6 655)	(6 655)	29 903	30 365	40 376
Surplus(shortfall)		12 974	-	-	-	-	-	(6 184)	(6 184)	6 791	11 570	37 173

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

Other working capital requirements

Debtors	84 591	-	68 018	77 927	78 577
Creditors due	61 481	-	54 930	58 226	61 719
Total	23 110	-	13 088	19 701	16 857

Debtors collection assumptions:

Balance outstanding - debtors	92 184	-	82 514	83 148	83 838
Estimate of debtors collection rate	92%	0%	82%	94%	94%

Long term investments committed

Non-Current investments to secure liabilities	21 982	-	22 721	24 084	25 529
	21 982	-	22 721	24 084	25 529

Reserves to be backed by cash/investments

Housing Development Fund	15 039	-			
Capital replacement					
Self-insurance					
Employee Benefits Reserve	16 669		12 544	17 544	22 544
Non-current provisions reserve	4 254		4 236	4 448	4 670
Valuation Roll Reserve	1 724		1 736	2 236	2 736
	37 687	-	18 516	24 228	29 950

Table B9 Asset Management

WC048 Knysna - Table B9 Asset Management - February 2015

WC046 Khynsha - Table B9 Asset management - February 2015												
Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	46 733	-	-	-	-	-	20 147	20 147	66 880	50 057	38 332
Infrastructure - Road transport		2 754	-	-	-	-	-	4 036	4 036	6 790	1 246	1 450
Infrastructure - Electricity		6 546	-	-	-	-	-	-	-	6 546	15 972	3 489
Infrastructure - Water		9 613	-	-	-	-	-	2 561	2 561	12 174	8 314	13 421
Infrastructure - Sanitation		1 340	-	-	-	-	-	4 666	4 666	6 006	-	3 164
Infrastructure - Other		900	-	-	-	-	-	250	250	1 150	2 400	-
Infrastructure		21 153	-	-	-	-	-	11 513	11 513	32 666	27 932	21 524
Community		22 192	-	-	-	-	-	7 613	7 613	29 805	17 993	13 634
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	3 388	-	-	-	-	-	1 021	1 021	4 409	4 132	3 174
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets to be adjusted</u>	2	23 441	-	-	-	-	-	(1 186)	(1 186)	22 255	26 243	22 822
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		5 000	-	-	-	-	-	(100)	(100)	4 900	4 000	-
Infrastructure - Water		3 612	-	-	-	-	-	-	-	3 612	5 714	6 629
Infrastructure - Sanitation		5 129	-	-	-	-	-	(972)	(972)	4 157	6 272	8 982
Infrastructure - Other		600	-	-	-	-	-	(600)	(600)	-	300	-
Infrastructure		14 341	-	-	-	-	-	(1 672)	(1 672)	12 669	16 286	15 611
Community		5 217	-	-	-	-	-	(180)	(180)	5 037	2 529	70
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	3 883	-	-	-	-	-	666	666	4 548	7 428	7 141
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure to be adjusted</u>	4											
Infrastructure - Road transport		2 754	-	-	-	-	-	4 036	4 036	6 790	1 246	1 450
Infrastructure - Electricity		11 546	-	-	-	-	-	(100)	(100)	11 446	19 972	3 489
Infrastructure - Water		13 225	-	-	-	-	-	2 561	2 561	15 786	14 028	20 050
Infrastructure - Sanitation		6 469	-	-	-	-	-	3 694	3 694	10 163	6 272	12 146
Infrastructure - Other		1 500	-	-	-	-	-	(350)	(350)	1 150	2 700	-
Infrastructure		35 494	-	-	-	-	-	9 841	9 841	45 335	44 218	37 135
Community		27 409	-	-	-	-	-	7 433	7 433	34 842	20 522	13 704
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		7 271	-	-	-	-	-	1 687	1 687	8 957	11 560	10 315
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	70 174	-	-	-	-	-	18 961	18 961	89 134	76 300	61 154
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5	95 051	-	-	-	-	-	(5 907)	(5 907)	89 144	85 571	82 275
Infrastructure - Electricity		148 059	-	-	-	-	-	12 278	12 278	160 337	173 453	170 189
Infrastructure - Water		180 501	-	-	-	-	-	(4 439)	(4 439)	176 062	183 802	197 660
Infrastructure - Sanitation		80 732	-	-	-	-	-	(15 215)	(15 215)	65 516	69 032	78 465
Infrastructure - Other		2 143	-	-	-	-	-	(2 198)	(2 198)	(55)	2 629	2 612
Infrastructure		506 486	-	-	-	-	-	(15 481)	(15 481)	491 005	514 487	531 202
Community		88 546	-	-	-	-	-	(17 305)	(17 305)	71 241	91 220	104 388
Heritage assets		22 734	-	-	-	-	-	(3 681)	(3 681)	19 053	19 050	19 046
Investment properties		130 645	-	-	-	-	-	(20 324)	(20 324)	110 321	110 321	110 321
Other assets		221 872	-	-	-	-	-	25 585	25 585	247 457	252 667	256 728
Intangibles		900	-	-	-	-	-	(150)	(150)	750	701	652
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	971 184	-	-	-	-	-	(31 356)	(31 356)	939 827	988 445	1 022 337
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		28 199	-	-	-	-	-	-	-	28 199	27 683	27 262
<u>Repairs and Maintenance by asset class</u>	3	34 796	-	-	-	-	-	1 006	1 006	35 802	41 034	42 900
Infrastructure - Road transport		8 554	-	-	-	-	-	(1 736)	(1 736)	6 818	8 750	9 222
Infrastructure - Electricity		8 780	-	-	-	-	-	(370)	(370)	8 410	12 487	13 161
Infrastructure - Water		4 001	-	-	-	-	-	433	433	4 435	4 241	4 471
Infrastructure - Sanitation		1 836	-	-	-	-	-	880	880	2 716	1 946	2 051
Infrastructure - Other		460	-	-	-	-	-	-	-	460	470	480
Infrastructure		23 632	-	-	-	-	-	(793)	(793)	22 839	27 894	29 385
Community		1 241	-	-	-	-	-	(123)	(123)	1 118	1 315	1 379
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	9 923	-	-	-	-	-	1 922	1 922	11 845	11 825	12 136
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		62 995	-	-	-	-	-	1 006	1 006	64 001	68 717	70 161
% of capital exp on renewal of assets		33.4%	0.0%							25.0%	34.4%	37.3%
Renewal of existing assets as % of deprecn		83.1%	0.0%							78.9%	94.8%	83.7%
R&M as a % of PPE		3.6%	0.0%							3.8%	4.2%	4.2%
Renewal and R&M as a % of PPE		6.0%	0.0%							6.2%	6.8%	6.4%

Table B10 Basic service delivery measurement

WC048 Knysna - Table B10 Basic service delivery measurement - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling		19 230	-	-	-	-	-	-	-	19 230	20 166	21 104
Piped water inside yard (but not in dwelling)		1 949	-	-	-	-	-	-	-	1 949	1 909	1 890
Using public tap (at least min.service level)	2	4 582	-	-	-	-	-	-	-	4 582	4 490	4 400
Other water supply (at least min.service level)		149	-	-	-	-	-	-	-	149	146	143
Minimum Service Level and Above sub-total		25 910	-	-	-	-	-	-	-	25 910	26 711	27 537
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3,4	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	25 910	-	-	-	-	-	-	-	25 910	26 711	27 537
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		18 712	-	-	-	-	-	-	-	18 712	19 406	20 101
Flush toilet (with septic tank)		2 615	-	-	-	-	-	-	-	2 615	2 746	2 883
Chemical toilet		-	-	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		21 328	-	-	-	-	-	-	-	21 328	22 152	22 984
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		1 220	-	-	-	-	-	-	-	1 220	1 098	988
No toilet provisions		3 362	-	-	-	-	-	-	-	3 362	3 463	3 567
Below Minimum Service Level sub-total		4 582	-	-	-	-	-	-	-	4 582	4 561	4 555
Total number of households	5	25 910	-	-	-	-	-	-	-	25 910	26 713	27 539
Energy:												
Electricity (at least min. service level)		4 927	-	-	-	-	-	-	-	4 927	4 829	4 732
Electricity - prepaid (> min.service level)		13 299	-	-	-	-	-	-	-	13 299	13 951	14 617
Minimum Service Level and Above sub-total		18 226	-	-	-	-	-	-	-	18 226	18 780	19 349
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		8 323	-	-	-	-	-	-	-	8 323	8 573	8 830
Other energy sources		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		8 323	-	-	-	-	-	-	-	8 323	8 573	8 830
Total number of households	5	26 550	-	-	-	-	-	-	-	26 550	27 353	28 179
Refuse:												
Removed at least once a week (min.service)		26 550	-	-	-	-	-	-	-	26 550	27 353	28 179
Minimum Service Level and Above sub-total		26 550	-	-	-	-	-	-	-	26 550	27 353	28 179
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	26 550	-	-	-	-	-	-	-	26 550	27 353	28 179
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		16 795	-	-	-	-	-	-	-	16 795	17 299	17 818
Sanitation (free minimum level service)		11 881	-	-	-	-	-	-	-	11 881	12 237	12 605
Electricity/other energy (50kwh per household per month)		8 323	-	-	-	-	-	-	-	8 323	8 573	8 830
Refuse (removed at least once a week)		10 260	-	-	-	-	-	-	-	10 260	10 568	10 568
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service)		3 426	-	-	-	-	-	-	-	3 426	3 529	3 634
Electricity/other energy (50kwh per household per month)		8 381	-	-	-	-	-	-	-	8 381	8 632	8 891
Refuse (removed once a week)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided (minimum social package)		11 807	-	-	-	-	-	-	-	11 807	12 161	12 526
Highest level of free service provided												
Property rates (R'000 value threshold)		100 000	-	-	-	-	-	-	-	100 000	100 000	100 000
Water (kilolitres per household per month)		6	-	-	-	-	-	-	-	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-	-	-
Electricity (kw per household per month)		50	-	-	-	-	-	-	-	50	50	50
Refuse (average litres per week)		170	-	-	-	-	-	-	-	170	170	170
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		-	-	-	-	-	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebates)		26 233	-	-	-	-	-	-	-	26 233	27 239	29 893
Water		7 520	-	-	-	-	-	-	-	7 520	8 084	8 569
Sanitation		1 009	-	-	-	-	-	-	-	1 009	1 089	1 155
Electricity/other energy		3 426	-	-	-	-	-	-	-	3 426	3 529	3 634
Refuse		8 013	-	-	-	-	-	-	-	8 013	8 750	9 362
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	3 343	-	-	-	-	-	-	-	3 343	3 577	3 638
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total savings)		49 543	-	-	-	-	-	-	-	49 543	52 267	56 251

PART 2 -SUPPORTING DOCUMENTATION

Section 5-Adjustments to budget assumptions

The main adjustment in budget assumptions relates to the decrease in revenue allocation.

5.1 Revenue

5.1.1 *Service Charges - Electricity*

The year-to-date realised revenue is on par as a result of the journal passed in January that was supposed to have reflected in December 2014.report. otherwise under collection is expected by year end mainly due to the Load Shedding that is to take place at least for the next three years across the Country.

5.1.2 *Fines*

Actual Cash Revenue is on par as projected the collection on Cash basis. The accrual method requires that all Municipalities recognise the Fines when they are issued of which projections indicate that fines to the value of R63 million will be issued by end, hence full recognition.

5.2 Expenditure

5.2.1 *Fines and Finance Charges*

Savings are identified within Fines as well as Finance Charges in order to accommodate the Electricity downward adjustments as well as the Department requests.

Section 6-Adjustments to budget funding

6.1 Summary of the impact of the adjustments budget

6.1.1 *Funding of operating and capital expenditure*

Funding of operating expenditure is still in line with the original budget. The cash flows from operating activities has increased from R67.8 million to R85.2 million

6.1.2 *Financial plans*

The current MTREF is still in line with the financial plans and strategies approved by Council.

6.1.3 *Reserves*

In recent years Council has implemented a policy of maximising its cash-backed reserves whenever possible. This is a problem, most especially in regard to the reserves supporting water and waste water. The issue cannot be solved in the short term unless rates and tariff charges are increased to a level that is unsustainable however Council has receive an additional Equitable Share in 2014/15 from NT which will be ring-fenced to accommodate reserves for Council Core Functional areas.

6.2 Expenditure funded in accordance with MFMA section 18

See paragraph 6.1.1 and Table B7 Cash Flow Statement.

6.4 Adjustments related to allocations and grants to the municipality, distinguishing between operating and capital, from national government, provincial government, other municipalities and other donors.

Refer to Annexure 2 - 'Supporting Table SB7 Adjustments Budget - transfers and grant receipts'.

Section 7-Adjustments to expenditure on allocations and grant programmes

Disclosure on expenditure on allocations and grant programmes is done by way of the following tables in Annexure 2:

- Supporting Table SB7 Adjustments Budget - transfers and grant receipts
- Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme
- Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds

The Total adjustment on Grants amounts to R34.3 million both Capital and Operating and they are presented are follows:

Description	Ref	Budget Year 2014/15				Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 D	6 E	7 F		
R thousands							
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1						
<u>Operating expenditure of Transfers and Grants</u>							
National Government:		52 523	238	238	52 761	62 928	69 581
Local Government Equitable Share		44 808	–	–	44 808	55 858	62 098
Finance Management		1 450	238	238	1 688	1 500	1 700
Municipal Systems Improvement		934	–	–	934	967	1 018
CoGTA: Municipal Infrastructure Grant (MIG)		4 085	–	–	4 085	4 235	4 397
DME: Integrated National Electrification (INEP)		246	–	–	246	368	368
Extended Public Works Program		1 000	–	–	1 000	–	–
Provincial Government:		16 321	22 908	22 908	39 229	37 684	46 668
LG&H: Integrated Housing & Human Settlements		12 881	16 826	16 826	29 707	34 299	43 080
LG&H: Community Development Worker		13	–	–	13	56	59
PW: Maintenance of Proclaimed Roads		286	–	–	286	–	–
PT: LG Financial Management Support Grant		–	1 239	1 239	1 239	–	–
Disaster Management Grant		–	123	123	123	–	–
PW: Hazardous Locations		–	4 756	4 756	4 756	–	–
CA: Library Conditional Operational		3 141	(36)	(36)	3 105	3 329	3 529
Total operating expenditure of Transfers and Grants:		68 844	23 146	23 146	91 990	100 612	116 249
<u>Capital expenditure of Transfers and Grants</u>							
National Government:		21 317	–	–	21 317	22 901	23 680
CoGTA: Municipal Infrastructure Grant (MIG)		19 563	–	–	19 563	20 269	21 048
DME: Integrated National Electrification (INEP)		1 754	–	–	1 754	2 632	2 632
Other capital transfers [insert description]		–	–	–	–	–	–
Provincial Government:		18 167	11 133	11 133	29 300	13 500	10 125
LG&H: Integrated Housing & Human Settlements		18 000	7 807	7 807	25 807	13 500	10 125
Disaster Management Grant		–	877	877	877	–	–
CA: Library Conditional Operational		132	107	107	239	–	–
PW: Hazardous Locations		–	2 342	2 342	2 342	–	–
Other grant providers:		–	50	50	50	–	–
Other Grant - French Football Federation		–	50	50	50	–	–
		–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		39 484	11 183	11 183	50 667	36 401	33 805
Total capital expenditure of Transfers and Grants		108 328	34 329	34 329	142 657	137 013	150 054

Section 8 - Adjustments to allocations or grants made by the municipality

No changes effected on grants made by Council to public.

Refer to Annexure 2, 'Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality'.

Section 9 - Adjustments to councillors and board members allowances and employee benefits

Refer to Annexure 2, 'Supporting Table SB11 Adjustments Budget - councillor and staff benefits' for further details.

Summary of remuneration	Budget Year 2014/15			
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget
<u>Councillors (Political Office Bearers plus Other)</u>				
Basic Salaries and Wages	4 383	–	–	4 383
Pension and UIF Contributions	256	–	–	256
Medical Aid Contributions	82	–	–	82
Motor Vehicle Allowance	1 634	–	–	1 634
Cellphone Allowance	310	–	–	310
Housing Allowances	–	–	–	–
Other benefits and allowances	–	–	–	–
Sub Total - Councillors	6 665	–	–	6 665
<u>Senior Managers of the Municipality</u>				
Basic Salaries and Wages	6 894	(583)	(583)	6 311
Pension and UIF Contributions	481	–	–	481
Medical Aid Contributions	124	(18)	(18)	106
Overtime	–	–	–	–
Performance Bonus	220	601	601	821
Motor Vehicle Allowance	439	–	–	439
Cellphone Allowance	–	–	–	–
Housing Allowances	–	–	–	–
Other benefits and allowances	225	–	–	225
Payments in lieu of leave	–	–	–	–
Long service awards	–	–	–	–
Post-retirement benefit obligations	–	–	–	–
Sub Total - Senior Managers of Municipality	8 383	–	–	8 383
<u>Other Municipal Staff</u>				
Basic Salaries and Wages	97 198	5 824	5 824	103 022
Pension and UIF Contributions	19 173	–	–	19 173
Medical Aid Contributions	11 743	–	–	11 743
Overtime	7 016	1 450	1 450	8 466
Performance Bonus	7 825	–	–	7 825
Motor Vehicle Allowance	4 195	–	–	4 195
Cellphone Allowance	–	–	–	–
Housing Allowances	2 049	–	–	2 049
Other benefits and allowances	5 375	310	310	5 685
Payments in lieu of leave	1 518	–	–	1 518
Long service awards	1 524	–	–	1 524
Post-retirement benefit obligations	7 707	–	–	7 707
Sub Total - Other Municipal Staff	165 323	7 585	7 585	172 907
Total Parent Municipality	180 371	7 585	7 585	187 956

No proposed changes on Councillors Remuneration.

Proposed changes implemented on Senior Managers were within their Salary band in order to accommodate Performance bonus that was originally allocated under Basic Salaries and Wages.

Various Directorates requested additional funding on over time. Salary savings of vacant post were 1stly identified in order to accommodate the request and topped-up by R910 000 from Savings identified.

R5.8 million addition to the Basic Salaries and Wages on "Other Municipal Staff" relates to the unbundling of the Operating Grant Expenditure line items into different Actual Expenditure line items.

Section 10 - Adjustments to service delivery and budget implementation plan

10.1 Quarterly service delivery targets and performance indicators in the SDBIP

Various factors have had an impact on the current years SDBIP requiring a minor review. These can be grouped into internal and external factors.

Internal factors

- **Adjustment Budget**

The impact of the adjustment budget on the SDBIP mainly relates to additional capital projects and funding with a net increase of R 18,9 million. The operating budget net change amounts to R 8,6 million and is reflected in the amended SDBIP financial tables.

- **Quarter one and two SDBIP reviews**

During the quarterly reviews held with the Mayor and the various directors PI's were identified that required either adjustment or removal. The reasons for these changes are that they either did not adhere to the SMART principle; were as a result of changes to the organisation and/or functions; or where targets were based on incorrect assumptions or base information

External Factors

- **2013/14 external audit process and AG report**

The Predetermined Objective Audit (PDO) highlighted problematic areas which where the reliability of information and achievement of planned targets.

10.2 Key financial indicators

Refer to Annexure 2, 'Supporting Table SB4: Adjustments to budgeted performance indicators and benchmarks' and "Supporting Table SB3 Adjustments to the SDBIP - performance objectives - February 2015".

10.3 Monthly targets for revenue, expenditure and cash flow

Disclosure on monthly targets for revenue, expenditure and cash flow is made in Annexure 2 in the following Supporting Tables:

10.3.1 Monthly operating budget revenue and expenditure projections

'Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote)' and 'Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification)' reflects revenue and expenditure broken down per month for the budget year, and shown in total for the following two years.

'Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure' reflects consolidated projections of revenue by source and expenditure by type for the budget year broken down per month for the budget year, and shown in total for the following two years.

10.3.2 Monthly capital budget revenue and expenditure projections

'Supporting Table SB16 and SB17 Adjustments Budget - monthly capital expenditure (municipal vote) and (standard classification)' show capital expenditure broken down per month for the budget year, and shown in total for the following two years.

10.3.3 Monthly cash flow projections

'Supporting Table SB15 Adjustments Budget - monthly cash flow' sets out receipts by source and payments by type for both operating and capital, broken down per month for the budget year.

Section 11 - Adjustments to capital expenditure

The disclosures on adjustments to the capital programme are provided in Annexure 2 in the following supporting tables:

- Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote)
- Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification)
- Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class
- Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class
- Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class

Section 12 - Other supporting documents

Various supporting documents are attached to enable the reader a fuller understanding of the MTREF adjustments budget. These are:

Annexure 1 – Main Adjustment Budget Tables

Tables B1 to B10

Annexure 2 – Supporting Adjustment Budget Tables

Supporting Tables SB1 to SB20

Section 13 -Municipal manager's quality certification

An adjustments budget and supporting documentation must be covered by a quality certificate in the format as per page 75 of the Government Gazette 32141 - 17 April 2009.

QUALITY CERTIFICATE

I, **Grant Easton, Acting Municipal Manager** of Knysna Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Grant Easton

Acting Municipal Manager of Knysna Municipality (WC048)

Signature: [Signature]

Date: 26/2/15

|WC048 Knysna - Table B1 Adjustments Budget Summary - February 2015

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	162 261	-	-	-	-	-	-	-	162 261	169 993	180 193
Service charges	272 586	-	-	-	-	-	(5 000)	(5 000)	267 586	290 487	309 567
Investment revenue	2 346	-	-	-	-	-	-	-	2 346	3 251	7 061
Transfers recognised - operational	68 844	-	-	-	-	-	23 146	23 146	91 990	100 612	116 249
Other own revenue	30 730	-	-	-	-	-	63 050	63 050	93 780	32 207	33 572
Total Revenue (excluding capital transfers and contributions)	536 766	-	-	-	-	-	81 196	81 196	617 962	596 550	646 642
Employee costs	173 706	-	-	-	-	-	7 585	7 585	181 291	199 917	212 119
Remuneration of councillors	6 665	-	-	-	-	-	-	-	6 665	6 998	7 346
Depreciation & asset impairment	28 199	-	-	-	-	-	-	-	28 199	27 683	27 262
Finance charges	18 500	-	-	-	-	-	(4 000)	(4 000)	14 500	18 200	18 001
Materials and bulk purchases	154 079	-	-	-	-	-	(7 153)	(7 153)	146 926	166 075	177 342
Transfers and grants	5 514	-	-	-	-	-	(50)	(50)	5 464	5 861	5 926
Other expenditure	154 085	-	-	-	-	-	76 222	76 222	230 307	162 354	166 850
Total Expenditure	540 748	-	-	-	-	-	72 604	72 604	613 352	587 087	614 845
Surplus/(Deficit)	(3 981)	-	-	-	-	-	8 592	8 592	4 611	9 463	31 796
Transfers recognised - capital	39 484	-	-	-	-	-	11 183	11 183	50 667	36 401	33 805
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601
Capital expenditure & funds sources											
Capital expenditure	70 174	-	-	-	-	-	18 961	18 961	89 134	76 300	61 154
Transfers recognised - capital	39 484	-	-	-	-	-	11 183	11 183	50 667	36 401	33 805
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	16 695	-	-	-	-	-	410	410	17 105	12 629	9 232
Internally generated funds	13 995	-	-	-	-	-	7 368	7 368	21 363	27 270	18 117
Total sources of capital funds	70 174	-	-	-	-	-	18 961	18 961	89 134	76 300	61 154
Financial position											
Total current assets	124 787	-	-	-	-	-	(20 937)	(20 937)	103 850	108 865	144 196
Total non current assets	1 018 637	-	-	-	-	-	202	202	1 018 839	1 068 695	1 103 928
Total current liabilities	117 274	-	-	-	-	-	(9 248)	(9 248)	108 026	115 429	123 359
Total non current liabilities	228 039	-	-	-	-	-	(10 219)	(10 219)	217 820	219 423	216 456
Community wealth/Equity	798 110	-	-	-	-	-	(1 267)	(1 267)	796 844	842 707	908 308
Cash flows											
Net cash from (used) operating	67 849	-	-	-	-	-	19 157	19 157	87 006	86 835	106 868
Net cash from (used) investing	(71 624)	-	-	-	-	-	(18 421)	(18 421)	(90 045)	(77 243)	(62 119)
Net cash from (used) financing	759	-	-	-	-	-	(1 050)	(1 050)	(290)	(5 714)	(10 579)
Cash/cash equivalents at the year end	27 551	-	-	-	-	-	(13 578)	(13 578)	13 973	17 851	52 020
Cash backing/surplus reconciliation											
Cash and investments available	49 532	-	-	-	-	-	(12 838)	(12 838)	36 694	41 935	77 550
Application of cash and investments	36 558	-	-	-	-	-	(6 655)	(6 655)	29 903	30 365	40 376
Balance - surplus (shortfall)	12 974	-	-	-	-	-	(6 184)	(6 184)	6 791	11 570	37 173
Asset Management											
Asset register summary (WDV)	971 184	-	-	-	-	-	(31 356)	(31 356)	939 827	988 445	1 022 337
Depreciation & asset impairment	28 199	-	-	-	-	-	-	-	28 199	27 683	27 262
Renewal of Existing Assets	23 441	-	-	-	-	-	(1 186)	(1 186)	22 255	26 243	22 822
Repairs and Maintenance	34 796	-	-	-	-	-	1 006	1 006	35 802	41 034	42 900
Free services											
Cost of Free Basic Services provided	11 807	-	-	-	-	-	-	-	11 807	12 161	12 526
Revenue cost of free services provided	49 543	-	-	-	-	-	-	-	49 543	52 267	56 251
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	5	-	-	-	-	-	-	-	5	5	5
Energy:	8	-	-	-	-	-	-	-	8	9	9
Refuse:	-	-	-	-	-	-	-	-	-	-	-

WC048 Knysna - Table B2 Adjustments Budget Financial Performance (standard classification) - February 2015

Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A		B	C	D	E	F	G	H		
Revenue - Standard												
Governance and administration		181 479	-	-	-	-	-	1 577	1 577	183 057	192 509	208 204
Executive and council		6 414	-	-	-	-	-	-	-	6 414	8 450	9 599
Budget and treasury office		170 300	-	-	-	-	-	1 018	1 018	171 318	179 056	193 349
Corporate services		4 765	-	-	-	-	-	559	559	5 324	5 003	5 256
Community and public safety		57 861	-	-	-	-	-	87 704	87 704	145 565	73 720	79 681
Community and social services		8 691	-	-	-	-	-	86	86	8 777	8 183	7 397
Sport and recreation		1 071	-	-	-	-	-	-	-	1 071	1 136	1 204
Public safety		17 157	-	-	-	-	-	63 000	63 000	80 157	16 515	17 783
Housing		30 941	-	-	-	-	-	24 618	24 618	55 559	47 886	53 297
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9 459	-	-	-	-	-	7 098	7 098	16 557	7 915	7 348
Planning and development		3 374	-	-	-	-	-	-	-	3 374	2 507	2 647
Road transport		6 085	-	-	-	-	-	7 098	7 098	13 183	5 408	4 701
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		327 452	-	-	-	-	-	(4 000)	(4 000)	323 452	358 807	385 214
Electricity		209 120	-	-	-	-	-	(5 000)	(5 000)	204 120	226 265	241 854
Water		72 858	-	-	-	-	-	-	-	72 858	77 496	85 414
Waste water management		19 315	-	-	-	-	-	1 000	1 000	20 315	25 548	26 076
Waste management		26 158	-	-	-	-	-	-	-	26 158	29 498	31 870
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	576 250	-	-	-	-	-	92 379	92 379	668 630	632 951	680 447
Expenditure - Standard												
Governance and administration		156 864	-	-	-	-	-	2 629	2 629	159 493	169 439	178 225
Executive and council		38 223	-	-	-	-	-	1 500	1 500	39 723	40 750	42 583
Budget and treasury office		42 947	-	-	-	-	-	1 185	1 185	44 132	46 178	48 920
Corporate services		75 694	-	-	-	-	-	(56)	(56)	75 638	82 511	86 723
Community and public safety		73 203	-	-	-	-	-	77 882	77 882	151 084	83 310	83 556
Community and social services		12 986	-	-	-	-	-	(96)	(96)	12 890	15 136	16 018
Sport and recreation		12 813	-	-	-	-	-	47	47	12 860	13 654	14 386
Public safety		24 877	-	-	-	-	-	63 843	63 843	88 720	26 908	28 287
Housing		18 467	-	-	-	-	-	14 088	14 088	32 555	23 247	20 243
Health		4 059	-	-	-	-	-	-	-	4 059	4 364	4 623
Economic and environmental services		39 683	-	-	-	-	-	1 316	1 316	40 999	41 180	43 151
Planning and development		9 539	-	-	-	-	-	61	61	9 600	10 231	10 814
Road transport		29 107	-	-	-	-	-	1 195	1 195	30 302	29 677	30 988
Environmental protection		1 037	-	-	-	-	-	60	60	1 097	1 273	1 349
Trading services		270 998	-	-	-	-	-	(9 223)	(9 223)	261 775	293 158	309 913
Electricity		178 516	-	-	-	-	-	(10 540)	(10 540)	167 976	195 118	207 205
Water		46 432	-	-	-	-	-	1 254	1 254	47 685	47 893	49 863
Waste water management		20 262	-	-	-	-	-	94	94	20 356	22 499	23 850
Waste management		25 788	-	-	-	-	-	(30)	(30)	25 758	27 648	28 995
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	540 748	-	-	-	-	-	72 604	72 604	613 352	587 087	614 845
Surplus/ (Deficit) for the year		35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

References:

1. Insert 'Vote': e.g. Department, if different to standard classification structure
2. Additional revenue in Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
4. Must reconcile cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(c)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments transferred in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts: = 'Other Adjustments' proposed to be approved, including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A12 \text{ etc}) + G$

[illegible]

WC048 Knysna - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	159 457	-	-	-	-	-	-	-	159 457	167 021	177 042
Property rates - penalties & collection charges		2 804	-	-	-	-	-	-	-	2 804	2 972	3 150
Service charges - electricity revenue	2	193 213	-	-	-	-	-	(5 000)	(5 000)	188 213	206 352	220 384
Service charges - water revenue	2	48 904	-	-	-	-	-	-	-	48 904	51 838	54 948
Service charges - sanitation revenue	2	11 469	-	-	-	-	-	-	-	11 469	12 157	12 886
Service charges - refuse revenue	2	15 352	-	-	-	-	-	-	-	15 352	16 274	17 250
Service charges - other		3 648	-	-	-	-	-	-	-	3 648	3 867	4 099
Rental of facilities and equipment		5 030	-	-	-	-	-	-	-	5 030	5 331	5 651
Interest earned - external investments		2 346	-	-	-	-	-	-	-	2 346	3 251	7 061
Interest earned - outstanding debtors		3 250	-	-	-	-	-	-	-	3 250	3 413	3 582
Fines		15 111	-	-	-	-	-	63 000	63 000	78 111	15 867	16 659
Licences and permits		1 998	-	-	-	-	-	-	-	1 998	2 097	2 202
Agency services		1 800	-	-	-	-	-	-	-	1 800	1 890	1 985
Transfers recognised - operating		68 844	-	-	-	-	-	23 146	23 146	91 990	100 612	116 249
Other revenue	2	3 291	-	-	-	-	-	50	50	3 341	3 309	3 142
Gains on disposal of PPE		250	-	-	-	-	-	-	-	250	300	350
Total Revenue (excluding capital transfers and contributions)		536 766	-	-	-	-	-	81 196	81 196	617 962	596 550	646 642
Expenditure By Type												
Employee related costs		173 706	-	-	-	-	-	7 585	7 585	181 291	199 917	212 119
Remuneration of councillors		6 665	-	-	-	-	-	-	-	6 665	6 998	7 346
Debt impairment		25 196	-	-	-	-	-	63 000	63 000	88 196	26 746	28 443
Depreciation & asset impairment		28 199	-	-	-	-	-	-	-	28 199	27 683	27 262
Finance charges		18 500	-	-	-	-	-	(4 000)	(4 000)	14 500	18 200	18 001
Bulk purchases		137 236	-	-	-	-	-	(8 000)	(8 000)	129 236	148 297	158 678
Other materials		16 843	-	-	-	-	-	847	847	17 690	17 778	18 664
Contracted services		22 941	-	-	-	-	-	(186)	(186)	22 755	23 829	24 961
Transfers and grants		5 514	-	-	-	-	-	(50)	(50)	5 464	5 861	5 926
Other expenditure		105 949	-	-	-	-	-	13 408	13 408	119 357	111 779	113 447
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		540 748	-	-	-	-	-	72 604	72 604	613 352	587 087	614 845
Surplus/(Deficit)		(3 981)	-	-	-	-	-	8 592	8 592	4 611	9 463	31 796
Transfers recognised - capital		39 484	-	-	-	-	-	11 183	11 183	50 667	36 401	33 805
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		35 503	-	-	-	-	-	19 775	19 775	55 278	45 864	65 601

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

WC048 Knysna - Table B5 Adjustments Capital Expenditure Budget by vote and funding - February 2015

Description		Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
			Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands			A										
Capital expenditure - Vote													
Multi-year expenditure to be adjusted		2											
Vote 1 - Executive & Council			-	-	-	-	-	220	220	220	-	-	
Vote 2 - Corporate Services			-	-	-	-	-	-	-	-	-	-	
Vote 3 - Financial Services			238	-	-	-	-	-	-	238	-	-	
Vote 4 - Strategic Services			-	-	-	-	-	-	-	-	-	-	
Vote 5 - Planning & Development			18 250	-	-	-	-	8 057	8 057	26 307	13 750	10 125	
Vote 6 - Community Services			830	-	-	-	-	(570)	(570)	260	1 350	4 000	
Vote 7 - Electrical Services			4 667	-	-	-	-	-	-	4 667	14 940	857	
Vote 8 - Technical Services			13 901	-	-	-	-	5 453	5 453	19 354	17 572	21 134	
Capital multi-year expenditure sub-total		3	37 886	-	-	-	-	13 160	13 160	51 046	47 612	36 116	
Single-year expenditure to be adjusted		2											
Vote 1 - Executive & Council			2 090	-	-	-	-	222	222	2 312	52	59	
Vote 2 - Corporate Services			75	-	-	-	-	-	-	75	31	34	
Vote 3 - Financial Services			590	-	-	-	-	665	665	1 255	833	761	
Vote 4 - Strategic Services			-	-	-	-	-	-	-	-	-	-	
Vote 5 - Planning & Development			25	-	-	-	-	485	485	510	284	288	
Vote 6 - Community Services			9 362	-	-	-	-	876	876	10 238	12 396	8 852	
Vote 7 - Electrical Services			8 724	-	-	-	-	-	-	8 724	8 359	3 091	
Vote 8 - Technical Services			11 422	-	-	-	-	3 553	3 553	14 975	6 733	11 953	
Capital single-year expenditure sub-total			32 288	-	-	-	-	5 801	5 801	38 089	28 688	25 038	
Total Capital Expenditure - Vote			70 174	-	-	-	-	18 961	18 961	89 134	76 300	61 154	
Capital Expenditure - Standard													
Governance and administration			3 553	-	-	-	-	1 300	1 300	4 852	1 803	1 786	
Executive and council			2 090	-	-	-	-	442	442	2 532	52	59	
Budget and treasury office			438	-	-	-	-	25	25	463	196	77	
Corporate services			1 025	-	-	-	-	833	833	1 858	1 555	1 650	
Community and public safety			24 119	-	-	-	-	8 990	8 990	33 109	22 012	21 074	
Community and social services			4 629	-	-	-	-	113	113	4 742	5 092	2 509	
Sport and recreation			1 140	-	-	-	-	570	570	1 710	1 630	1 220	
Public safety			350	-	-	-	-	500	500	850	1 570	7 000	
Housing			18 000	-	-	-	-	7 807	7 807	25 807	13 720	10 345	
Health			-	-	-	-	-	-	-	-	-	-	
Economic and environmental services			3 474	-	-	-	-	4 409	4 409	7 883	3 846	450	
Planning and development			250	-	-	-	-	735	735	985	250	-	
Road transport			3 224	-	-	-	-	3 674	3 674	6 898	3 596	450	
Environmental protection			-	-	-	-	-	-	-	-	-	-	
Trading services			39 028	-	-	-	-	4 262	4 262	43 290	48 639	37 844	
Electricity			13 341	-	-	-	-	-	-	13 341	23 299	3 948	
Water			18 794	-	-	-	-	789	789	19 583	17 027	21 050	
Waste water management			3 720	-	-	-	-	4 643	4 643	8 363	3 523	11 146	
Waste management			3 173	-	-	-	-	(1 170)	(1 170)	2 003	4 790	1 700	
Other			-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Standard		3	70 174	-	-	-	-	18 961	18 961	89 134	76 300	61 154	
Funded by:													
National Government			21 317	-	-	-	-	-	-	21 317	22 901	23 680	
Provincial Government			18 167	-	-	-	-	11 133	11 133	29 300	13 500	10 125	
District Municipality			-	-	-	-	-	-	-	-	-	-	
Other transfers and grants			-	-	-	-	-	50	50	50	-	-	
Total Capital transfers recognised		4	39 484	-	-	-	-	11 183	11 183	50 667	36 401	33 805	
Public contributions & donations			-	-	-	-	-	-	-	-	-	-	
Borrowing			16 695	-	-	-	-	410	410	17 105	12 629	9 232	
Internally generated funds			13 995	-	-	-	-	7 368	7 368	21 363	27 270	18 117	
Total Capital Funding			70 174	-	-	-	-	18 961	18 961	89 134	76 300	61 154	

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

WC048 Knysna - Table B6 Adjustments Budget Financial Position - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		12 551	–	–	–	–	–	(10 561)	(10 561)	1 990	5 867	40 037
Call investment deposits	1	15 000	–	–	–	–	–	(3 017)	(3 017)	11 983	11 983	11 983
Consumer debtors	1	78 373	–	–	–	–	–	(14 190)	(14 190)	64 183	64 037	63 881
Other debtors		11 077	–	–	–	–	–	7 025	7 025	18 102	19 007	19 957
Current portion of long-term receivables		125	–	–	–	–	–	0	0	125	130	105
Inventory		7 661	–	–	–	–	–	(194)	(194)	7 468	7 841	8 233
Total current assets		124 787	–	–	–	–	–	(20 937)	(20 937)	103 850	108 865	144 196
Non current assets												
Long-term receivables		2 734	–	–	–	–	–	(2 504)	(2 504)	230	105	–
Investments		21 982	–	–	–	–	–	739	739	22 721	24 084	25 529
Investment property		130 645	–	–	–	–	–	(20 324)	(20 324)	110 321	110 321	110 321
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1	839 639	–	–	–	–	–	24 259	24 259	863 897	912 564	946 505
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–	–
Intangible		900	–	–	–	–	–	(150)	(150)	750	701	652
Other non-current assets		22 738	–	–	–	–	–	(1 817)	(1 817)	20 920	20 920	20 920
Total non current assets		1 018 637	–	–	–	–	–	202	202	1 018 839	1 068 695	1 103 928
TOTAL ASSETS		1 143 424	–	–	–	–	–	(20 734)	(20 734)	1 122 689	1 177 560	1 248 123
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Borrowing		21 147	–	–	–	–	–	(1 938)	(1 938)	19 209	20 745	22 405
Consumer deposits		11 265	–	–	–	–	–	(452)	(452)	10 813	11 678	12 613
Trade and other payables		61 481	–	–	–	–	–	(4 797)	(4 797)	56 684	59 980	63 473
Provisions		23 382	–	–	–	–	–	(2 061)	(2 061)	21 320	23 026	24 868
Total current liabilities		117 274	–	–	–	–	–	(9 248)	(9 248)	108 026	115 429	123 359
Non current liabilities												
Borrowing	1	115 779	–	–	–	–	–	(16 252)	(16 252)	99 528	91 411	78 239
Provisions	1	112 260	–	–	–	–	–	6 033	6 033	118 292	128 012	138 218
Total non current liabilities		228 039	–	–	–	–	–	(10 219)	(10 219)	217 820	219 423	216 456
TOTAL LIABILITIES		345 313	–	–	–	–	–	(19 468)	(19 468)	325 846	334 853	339 815
NET ASSETS	2	798 110	–	–	–	–	–	(1 267)	(1 267)	796 844	842 707	908 308
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		712 756	–	–	–	–	–	19 149	19 149	731 905	772 057	831 936
Reserves		85 355	–	–	–	–	–	(20 416)	(20 416)	64 939	70 651	76 373
TOTAL COMMUNITY WEALTH/EQUITY		798 110	–	–	–	–	–	(1 267)	(1 267)	796 844	842 707	908 308

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

WC048 Knysna - Table B7 Adjustments Budget Cash Flows - February 2015

Description		Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
			Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands			A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Ratepayers and other			426 998	–	–	–	–	–	4 430	4 430	431 428	461 470	490 162
Government - operating		1	68 844	–	–	–	–	–	17 434	17 434	86 278	100 612	116 249
Government - capital		1	39 484	–	–	–	–	–	8 684	8 684	48 168	36 401	33 805
Interest			5 596	–	–	–	–	–	–	–	5 596	6 664	10 643
Dividends			–	–	–	–	–	–	–	–	–	–	–
Payments													
Suppliers and employees			(449 059)	–	–	–	–	–	(15 441)	(15 441)	(464 500)	(494 250)	(520 065)
Finance charges			(18 500)	–	–	–	–	–	4 000	4 000	(14 500)	(18 200)	(18 001)
Transfers and Grants		1	(5 514)	–	–	–	–	–	50	50	(5 464)	(5 861)	(5 926)
NET CASH FROM/(USED) OPERATING ACTIVITIES			67 849	–	–	–	–	–	19 157	19 157	87 006	86 835	106 868
CASH FLOWS FROM INVESTING ACTIVITIES													
Receipts													
Proceeds on disposal of PPE			250	–	–	–	–	–	–	–	250	300	350
Decrease (Increase) in non-current debtors			–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables			115	–	–	–	–	–	10	10	125	120	130
Decrease (increase) in non-current investments			(1 815)	–	–	–	–	–	529	529	(1 286)	(1 363)	(1 445)
Payments													
Capital assets			(70 174)	–	–	–	–	–	(18 961)	(18 961)	(89 134)	(76 300)	(61 154)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(71 624)	–	–	–	–	–	(18 421)	(18 421)	(90 045)	(77 243)	(62 119)
CASH FLOWS FROM FINANCING ACTIVITIES													
Receipts													
Short term loans			–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing			16 057	–	–	–	–	–	1 048	1 048	17 105	12 629	9 232
Increase (decrease) in consumer deposits			834	–	–	–	–	–	(33)	(33)	801	865	934
Payments													
Repayment of borrowing			(16 132)	–	–	–	–	–	(2 064)	(2 064)	(18 196)	(19 209)	(20 745)
NET CASH FROM/(USED) FINANCING ACTIVITIES			759	–	–	–	–	–	(1 050)	(1 050)	(290)	(5 714)	(10 579)
NET INCREASE/ (DECREASE) IN CASH HELD			(3 015)	–	–	–	–	–	(315)	(315)	(3 330)	3 878	34 170
Cash/cash equivalents at the year begin:		2	30 566	–	–	–	–	–	(13 263)	(13 263)	17 303	13 973	17 851
Cash/cash equivalents at the year end:		2	27 551	–	–	–	–	–	(13 578)	(13 578)	13 973	17 851	52 020

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

13 973 17 851 52 020

WC048 Knysna - Table B8 Cash backed reserves/accumulated surplus reconciliation - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	27 551	–	–	–	–	–	(13 578)	(13 578)	13 973	17 851	52 020
Other current investments > 90 days		(0)	–	–	–	–	–	0	0	0	0	0
Non current assets - Investments	1	21 982	–	–	–	–	–	739	739	22 721	24 084	25 529
Cash and investments available:		49 532	–	–	–	–	–	(12 838)	(12 838)	36 694	41 935	77 550
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	1 754	1 754	1 754	1 754	1 754
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	2	(23 110)	–	–	–	–	–	10 022	10 022	(13 088)	(19 701)	(16 857)
Other provisions		–	–	–	–	–	–	–	–	–	–	–
Long term investments committed		21 982	–	–	–	–	–	739	739	22 721	24 084	25 529
Reserves to be backed by cash/investments		37 687	–	–	–	–	–	(19 170)	(19 170)	18 516	24 228	29 950
Total Application of cash and investments:		36 558	–	–	–	–	–	(6 655)	(6 655)	29 903	30 365	40 376
Surplus(shortfall)		12 974	–	–	–	–	–	(6 184)	(6 184)	6 791	11 570	37 173

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

WC048 Knysna - Table B9 Asset Management - February 2015

Description		Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
			Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted		1	46 733	-	-	-	-	-	20 147	20 147	66 880	50 057	38 332
Infrastructure - Road transport			2 754	-	-	-	-	-	4 036	4 036	6 790	1 246	1 450
Infrastructure - Electricity			6 546	-	-	-	-	-	-	-	6 546	15 972	3 489
Infrastructure - Water			9 613	-	-	-	-	-	2 561	2 561	12 174	8 314	13 421
Infrastructure - Sanitation			1 340	-	-	-	-	-	4 666	4 666	6 006	-	3 164
Infrastructure - Other			900	-	-	-	-	-	250	250	1 150	2 400	-
Infrastructure			21 153	-	-	-	-	-	11 513	11 513	32 666	27 932	21 524
Community			22 192	-	-	-	-	-	7 613	7 613	29 805	17 993	13 634
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets		6	3 388	-	-	-	-	-	1 021	1 021	4 409	4 132	3 174
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted		2	23 441	-	-	-	-	-	(1 186)	(1 186)	22 255	26 243	22 822
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			5 000	-	-	-	-	-	(100)	(100)	4 900	4 000	-
Infrastructure - Water			3 612	-	-	-	-	-	-	-	3 612	5 714	6 629
Infrastructure - Sanitation			5 129	-	-	-	-	-	(972)	(972)	4 157	6 272	8 982
Infrastructure - Other			600	-	-	-	-	-	(600)	(600)	-	300	-
Infrastructure			14 341	-	-	-	-	-	(1 672)	(1 672)	12 669	16 286	15 611
Community			5 217	-	-	-	-	-	(180)	(180)	5 037	2 529	70
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets		6	3 883	-	-	-	-	-	666	666	4 548	7 428	7 141
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted		4											
Infrastructure - Road transport			2 754	-	-	-	-	-	4 036	4 036	6 790	1 246	1 450
Infrastructure - Electricity			11 546	-	-	-	-	-	(100)	(100)	11 446	19 972	3 489
Infrastructure - Water			13 225	-	-	-	-	-	2 561	2 561	15 786	14 028	20 050
Infrastructure - Sanitation			6 469	-	-	-	-	-	3 694	3 694	10 163	6 272	12 146
Infrastructure - Other			1 500	-	-	-	-	-	(350)	(350)	1 150	2 700	-
Infrastructure			35 494	-	-	-	-	-	9 841	9 841	45 335	44 218	37 135
Community			27 409	-	-	-	-	-	7 433	7 433	34 842	20 522	13 704
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets			7 271	-	-	-	-	-	1 687	1 687	8 957	11 560	10 315
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted		2	70 174	-	-	-	-	-	18 961	18 961	89 134	76 300	61 154
ASSET REGISTER SUMMARY - PPE (WDV)		5											
Infrastructure - Road transport			95 051	-	-	-	-	-	(5 907)	(5 907)	89 144	85 571	82 275
Infrastructure - Electricity			148 059	-	-	-	-	-	12 278	12 278	160 337	173 453	170 189
Infrastructure - Water			180 501	-	-	-	-	-	(4 439)	(4 439)	176 062	183 802	197 660
Infrastructure - Sanitation			80 732	-	-	-	-	-	(15 215)	(15 215)	65 516	69 032	78 465
Infrastructure - Other			2 143	-	-	-	-	-	(2 198)	(2 198)	(55)	2 629	2 612
Infrastructure			506 486	-	-	-	-	-	(15 481)	(15 481)	491 005	514 487	531 202
Community			88 546	-	-	-	-	-	(17 305)	(17 305)	71 241	91 220	104 388
Heritage assets			22 734	-	-	-	-	-	(3 681)	(3 681)	19 053	19 050	19 046
Investment properties			130 645	-	-	-	-	-	(20 324)	(20 324)	110 321	110 321	110 321
Other assets			221 872	-	-	-	-	-	25 585	25 585	247 457	252 667	256 728
Intangibles			900	-	-	-	-	-	(150)	(150)	750	701	652
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	971 184	-	-	-	-	-	(31 356)	(31 356)	939 827	988 445	1 022 337
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		3	28 199	-	-	-	-	-	-	-	28 199	27 683	27 262
Repairs and Maintenance by asset class			34 796	-	-	-	-	-	1 006	1 006	35 802	41 034	42 900
Infrastructure - Road transport			8 554	-	-	-	-	-	(1 736)	(1 736)	6 818	8 750	9 222
Infrastructure - Electricity			8 780	-	-	-	-	-	(370)	(370)	8 410	12 487	13 161
Infrastructure - Water			4 001	-	-	-	-	-	433	433	4 435	4 241	4 471
Infrastructure - Sanitation			1 836	-	-	-	-	-	880	880	2 716	1 946	2 051
Infrastructure - Other			460	-	-	-	-	-	-	-	460	470	480
Infrastructure			23 632	-	-	-	-	-	(793)	(793)	22 839	27 894	29 385
Community			1 241	-	-	-	-	-	(123)	(123)	1 118	1 315	1 379
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets		6	9 923	-	-	-	-	-	1 922	1 922	11 845	11 825	12 136
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			62 995	-	-	-	-	-	1 006	1 006	64 001	68 717	70 161
% of capital exp on renewal of assets			33.4%	0.0%							25.0%	34.4%	37.3%
Renewal of existing assets as % of deprecn			83.1%	0.0%							78.9%	94.8%	83.7%
R&M as a % of PPE			3.6%	0.0%							3.8%	4.2%	4.2%
Renewal and R&M as a % of PPE			6.0%	0.0%							6.2%	6.8%	6.4%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = "Other" Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

WC048 Knysna - Table B10 Basic service delivery measurement - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		19 230	-	-	-	-	-	-	-	19 230	20 166	21 104
Piped water inside yard (but not in dwelling)		1 949	-	-	-	-	-	-	-	1 949	1 909	1 890
Using public tap (at least min.service level)	2	4 582	-	-	-	-	-	-	-	4 582	4 490	4 400
Other water supply (at least min.service level)		149	-	-	-	-	-	-	-	149	146	143
Minimum Service Level and Above sub-total		25 910	-	-	-	-	-	-	-	25 910	26 711	27 537
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3,4	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	25 910	-	-	-	-	-	-	-	25 910	26 711	27 537
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		18 712	-	-	-	-	-	-	-	18 712	19 406	20 101
Flush toilet (with septic tank)		2 615	-	-	-	-	-	-	-	2 615	2 746	2 883
Chemical toilet		-	-	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		21 328	-	-	-	-	-	-	-	21 328	22 152	22 984
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		1 220	-	-	-	-	-	-	-	1 220	1 098	988
No toilet provisions		3 362	-	-	-	-	-	-	-	3 362	3 463	3 567
Below Minimum Service Level sub-total		4 582	-	-	-	-	-	-	-	4 582	4 561	4 555
Total number of households	5	25 910	-	-	-	-	-	-	-	25 910	26 713	27 539
Energy:												
Electricity (at least min. service level)		4 927	-	-	-	-	-	-	-	4 927	4 829	4 732
Electricity - prepaid (> min.service level)		13 299	-	-	-	-	-	-	-	13 299	13 951	14 617
Minimum Service Level and Above sub-total		18 226	-	-	-	-	-	-	-	18 226	18 780	19 349
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		8 323	-	-	-	-	-	-	-	8 323	8 573	8 830
Other energy sources		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		8 323	-	-	-	-	-	-	-	8 323	8 573	8 830
Total number of households	5	26 550	-	-	-	-	-	-	-	26 550	27 353	28 179
Refuse:												
Removed at least once a week (min.service)		26 550	-	-	-	-	-	-	-	26 550	27 353	28 179
Minimum Service Level and Above sub-total		26 550	-	-	-	-	-	-	-	26 550	27 353	28 179
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	26 550	-	-	-	-	-	-	-	26 550	27 353	28 179
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		16 795	-	-	-	-	-	-	-	16 795	17 299	17 818
Sanitation (free minimum level service)		11 881	-	-	-	-	-	-	-	11 881	12 237	12 605
Electricity/other energy (50kwh per household per month)		8 323	-	-	-	-	-	-	-	8 323	8 573	8 830
Refuse (removed at least once a week)		10 260	-	-	-	-	-	-	-	10 260	10 568	10 568
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service)		3 426	-	-	-	-	-	-	-	3 426	3 529	3 634
Electricity/other energy (50kwh per household per month)		8 381	-	-	-	-	-	-	-	8 381	8 632	8 891
Refuse (removed once a week)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided (minimum social package)		11 807	-	-	-	-	-	-	-	11 807	12 161	12 526
Highest level of free service provided												
Property rates (R'000 value threshold)		100 000	-	-	-	-	-	-	-	100 000	100 000	100 000
Water (kilolitres per household per month)		6	-	-	-	-	-	-	-	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-	-	-
Electricity (kw per household per month)		50	-	-	-	-	-	-	-	50	50	50
Refuse (average litres per week)		170	-	-	-	-	-	-	-	170	170	170
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		-	-	-	-	-	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebates)		26 233	-	-	-	-	-	-	-	26 233	27 239	29 893
Water		7 520	-	-	-	-	-	-	-	7 520	8 084	8 569
Sanitation		1 009	-	-	-	-	-	-	-	1 009	1 089	1 155
Electricity/other energy		3 426	-	-	-	-	-	-	-	3 426	3 529	3 634
Refuse		8 013	-	-	-	-	-	-	-	8 013	8 750	9 362
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	3 343	-	-	-	-	-	-	-	3 343	3 577	3 638
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total social p		49 543	-	-	-	-	-	-	-	49 543	52 267	56 251

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

WC048 Knysna - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		186 696	-	-	-	-	-	-	-	186 696	196 914	208 728
less Revenue Foregone		27 239	-	-	-	-	-	-	-	27 239	29 893	31 686
Net Property Rates		159 457	-	-	-	-	-	-	-	159 457	167 021	177 042
Service charges - electricity revenue												
Total Service charges - electricity revenue		196 423	-	-	-	-	-	(5 000)	(5 000)	191 423	209 780	224 045
less Revenue Foregone		3 210	-	-	-	-	-	-	-	3 210	3 428	3 661
Net Service charges - electricity revenue		193 213	-	-	-	-	-	(5 000)	(5 000)	188 213	206 352	220 384
Service charges - water revenue												
Total Service charges - water revenue		56 987	-	-	-	-	-	-	-	56 987	60 406	64 031
less Revenue Foregone		8 084	-	-	-	-	-	-	-	8 084	8 569	9 083
Net Service charges - water revenue		48 904	-	-	-	-	-	-	-	48 904	51 838	54 948
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		12 558	-	-	-	-	-	-	-	12 558	13 312	14 110
less Revenue Foregone		1 089	-	-	-	-	-	-	-	1 089	1 155	1 224
Net Service charges - sanitation revenue		11 469	-	-	-	-	-	-	-	11 469	12 157	12 886
Service charges - refuse revenue												
Total refuse removal revenue		16 492	-	-	-	-	-	-	-	16 492	17 482	18 531
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-
less Revenue Foregone		1 140	-	-	-	-	-	-	-	1 140	1 208	1 281
Net Service charges - refuse revenue		15 352	-	-	-	-	-	-	-	15 352	16 274	17 250
Other Revenue By Source												
Fuel levy		-	-	-	-	-	-	-	-	-	-	-
Augmentations		868	-	-	-	-	-	-	-	868	885	904
Donations		155	-	-	-	-	-	50	50	205	110	65
Information fees		247	-	-	-	-	-	-	-	247	252	257
Penalty Disconnection Fees		251	-	-	-	-	-	-	-	251	256	261
Recovered costs		241	-	-	-	-	-	-	-	241	246	249
Refuse related sundry revenue		170	-	-	-	-	-	-	-	170	173	177
Skills Development Levy Refund		334	-	-	-	-	-	-	-	334	341	348
Traffic related sundry revenue		57	-	-	-	-	-	-	-	57	58	59
Unamortised revenue		626	-	-	-	-	-	-	-	626	639	652
Other revenue	3	342	-	-	-	-	-	-	-	342	349	169
Total 'Other' Revenue	1	3 291	-	-	-	-	-	50	50	3 341	3 309	3 142
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		104 092	-	-	-	-	-	5 241	5 241	109 333	125 822	133 674
Pension and UIF Contributions		19 654	-	-	-	-	-	-	-	19 654	20 934	22 212
Medical Aid Contributions		11 867	-	-	-	-	-	(18)	(18)	11 849	12 649	13 420
Overtime		7 016	-	-	-	-	-	1 450	1 450	8 466	7 407	7 799
Performance Bonus		8 044	-	-	-	-	-	601	601	8 646	8 607	9 133
Motor Vehicle Allowance		4 635	-	-	-	-	-	-	-	4 635	4 924	5 218
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-	-
Housing Allowances		2 049	-	-	-	-	-	-	-	2 049	2 187	2 320
Other benefits and allowances		5 599	-	-	-	-	-	310	310	5 910	6 286	6 686
Payments in lieu of leave		1 518	-	-	-	-	-	-	-	1 518	1 594	1 673
Long service awards		1 524	-	-	-	-	-	-	-	1 524	1 570	1 649
Post-retirement benefit obligations		7 707	-	-	-	-	-	-	-	7 707	7 938	8 335
sub-total	4	173 706	-	-	-	-	-	7 585	7 585	181 291	199 917	212 119
Less: Employees costs capitalised to PPE												
Total Employee related costs	1	173 706	-	-	-	-	-	7 585	7 585	181 291	199 917	212 119
Contributions recognised - capital												
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		28 199	-	-	-	-	-	-	-	28 199	27 683	27 262
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	28 199	-	-	-	-	-	-	-	28 199	27 683	27 262
Bulk purchases												
Electricity		137 236	-	-	-	-	-	(8 000)	(8 000)	129 236	148 297	158 678
Water		-	-	-	-	-	-	-	-	-	-	-
Total bulk purchases	1	137 236	-	-	-	-	-	(8 000)	(8 000)	129 236	148 297	158 678
Contracted services												
Administrative Support		10 832	-	-	-	-	-	(256)	(256)	10 576	10 793	11 338
Defaulters Meter Conversions		100	-	-	-	-	-	-	-	100	166	175
Penalty Disconnections		342	-	-	-	-	-	-	-	342	359	377
Refuse Removal		4 900	-	-	-	-	-	-	-	4 900	5 300	5 500
Removal of Illegal Shacks		597	-	-	-	-	-	100	100	697	732	769

Sale of Prepaid Services		5 600	-	-	-	-	-	-	-	5 600	5 880	6 174
Third Party Cashier Points		570	-	-	-	-	-	(30)	(30)	540	599	629
sub-total	1	22 941	-	-	-	-	-	(186)	(256)	10 576	23 829	24 961
Allocations to organs of state:												
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total contracted services		22 941	-	-	-	-	-	(186)	(256)	10 576	23 829	24 961
Other Expenditure By Type												
Repairs and maintenance		34 796	-	-	-	-	-	1 006	1 006	35 802	41 034	42 900
Collection costs		678	-	-	-	-	-	-	-	678	709	744
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-
Audit fees		4 523	-	-	-	-	-	-	-	4 523	5 068	5 324
Advertising & Media		2 036	-	-	-	-	-	46	46	2 082	2 134	2 241
Bank Charges		1 436	-	-	-	-	-	-	-	1 436	1 500	1 574
Consultants Fees		2 574	-	-	-	-	-	10 217	10 217	12 791	5 174	4 997
Contrib to Provisions		788	-	-	-	-	-	-	-	788	827	868
Equipment Hire		1 391	-	-	-	-	-	12	12	1 403	1 426	1 460
Insurance		1 599	-	-	-	-	-	400	400	1 999	1 678	1 762
Levies, Subscriptions & Licences		8 640	-	-	-	-	-	(58)	(58)	8 582	8 504	8 838
Office Space Rental		6 000	-	-	-	-	-	-	-	6 000	6 200	6 500
Operating Grant Expenditure		17 231	-	-	-	-	-	(17 231)	(17 231)	-	-	-
Planning		2 991	-	-	-	-	-	340	340	3 331	3 140	3 297
Projects		10 107	-	-	-	-	-	18 214	18 214	28 321	22 635	20 625
Staff Related (recruitment, training, etc.)		2 083	-	-	-	-	-	100	100	2 183	2 170	2 279
Telecommunications & Postage		1 741	-	-	-	-	-	6	6	1 747	1 916	2 014
Travel, Entertainment & Functions		2 689	-	-	-	-	-	42	42	2 731	2 819	2 955
General expenses	3,5	4 647	-	-	-	-	-	314	314	4 961	4 845	5 068
Total Other Expenditure	1	105 949	-	-	-	-	-	13 408	12 402	119 357	111 779	113 447

WC048 Knysna - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
ASSETS												
Call investment deposits												
Call deposits < 90 days		15 000	–	–	–	–	–	(3 017)	(3 017)	11 983	11 983	11 983
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	1	15 000	–	–	–	–	–	(3 017)	(3 017)	11 983	11 983	11 983
Consumer debtors												
Consumer debtors		156 073	–	–	–	–	–	(21 580)	(21 580)	134 492	152 091	171 378
Less: provision for debt impairment		77 699	–	–	–	–	–	(7 390)	(7 390)	70 309	88 055	107 497
Total Consumer debtors	1	78 373	–	–	–	–	–	(14 190)	(14 190)	64 183	64 037	63 881
Debt impairment provision												
Balance at the beginning of the year		61 504	–	–	–	–	–	(7 390)	(7 390)	54 114	70 309	88 055
Contributions to the provision		25 196	–	–	–	–	–	–	–	25 196	26 746	28 443
Bad debts written off		(9 000)	–	–	–	–	–	–	–	(9 000)	(9 000)	(9 000)
Balance at end of year		77 699	–	–	–	–	–	(7 390)	(7 390)	70 309	88 055	107 497
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 090 346	–	–	–	–	–	21 135	21 135	1 111 481	1 187 781	1 248 935
Leases recognised as PPE		4 400	–	–	–	–	–	(2 115)	(2 115)	2 285	2 285	2 285
Less: Accumulated depreciation		255 107	–	–	–	–	–	(5 238)	(5 238)	249 868	277 502	304 715
Total Property, plant & equipment	1	839 639	–	–	–	–	–	24 259	24 259	863 897	912 564	946 505
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		21 147	–	–	–	–	–	(1 938)	(1 938)	19 209	20 745	22 405
Total Current liabilities - Borrowing		21 147	–	–	–	–	–	(1 938)	(1 938)	19 209	20 745	22 405
Trade and other payables												
Creditors		61 481	–	–	–	–	–	(6 551)	(6 551)	54 930	58 226	61 719
Unspent conditional grants and receipts		–	–	–	–	–	–	1 754	1 754	1 754	1 754	1 754
VAT		–	–	–	–	–	–	–	–	–	–	–
Total Trade and other payables	1	61 481	–	–	–	–	–	(4 797)	(4 797)	56 684	59 980	63 473
Non current liabilities - Borrowing												
Borrowing	3	115 646	–	–	–	–	–	(16 118)	(16 118)	99 528	91 411	78 239
Finance leases (including PPP asset element)		133	–	–	–	–	–	(133)	(133)	–	–	–
Total Non current liabilities - Borrowing		115 779	–	–	–	–	–	(16 252)	(16 252)	99 528	91 411	78 239
Provisions - non current												
Retirement benefits		89 918	–	–	–	–	–	8 162	8 162	98 080	106 018	114 352
List other major items		–	–	–	–	–	–	–	–	–	–	–
Refuse landfill site rehabilitation		4 254	–	–	–	–	–	(18)	(18)	4 236	4 448	4 670
Other		18 088	–	–	–	–	–	(2 111)	(2 111)	15 977	17 547	19 195
Total Provisions - non current		112 260	–	–	–	–	–	6 033	6 033	118 292	128 012	138 218
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		692 855	–	–	–	–	–	(10 020)	(10 020)	682 835	731 905	772 057
Appropriations to Reserves		(15 603)	–	–	–	–	–	9 394	9 394	(6 208)	(5 712)	(5 722)
Transfers from Reserves		–	–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–	–
Surplus/Deficit		35 503	–	–	–	–	–	19 775	19 775	55 278	45 864	65 601
Accumulated Surplus/(Deficit)	1	712 756	–	–	–	–	–	19 149	19 149	731 905	772 057	831 936
Reserves												
Housing Development Fund		–	–	–	–	–	–	–	–	–	–	–
Capital replacement		15 039	–	–	–	–	–	(15 039)	(15 039)	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–	–
Employee Benefits Reserve		16 669	–	–	–	–	–	(4 125)	(4 125)	12 544	17 544	22 544
Non-current provisions reserve		4 254	–	–	–	–	–	(18)	(18)	4 236	4 448	4 670
Valuation Roll Reserve		1 724	–	–	–	–	–	12	12	1 736	2 236	2 736
Revaluation		47 668	–	–	–	–	–	(1 246)	(1 246)	46 422	46 422	46 422
Total Reserves	2	85 355	–	–	–	–	–	(20 416)	(20 416)	64 939	70 651	76 373
TOTAL COMMUNITY WEALTH/EQUITY	2	798 110	–	–	–	–	–	(1 267)	(1 267)	796 844	842 707	908 308
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services		–	–	–	–	–	–	–	–	–	–	–
2010 World Cup		–	–	–	–	–	–	–	–	–	–	–

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
10. G = B + C + D + E + F
11. Adjusted Budget H = (A or A1/2 etc) + G

WC048 Knysna - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - February 2015

[illegible]

[illegible]

WC048 Knysna - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - February 2015

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.8%	6.7%	7.2%	6.4%	0.0%	5.3%	6.4%	6.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	28.6%	0.0%	0.0%	54.4%	0.0%	32.4%	29.7%	15.1%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves	238.7%	207.7%	173.7%	135.6%	0.0%	153.3%	129.4%	102.4%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	1.37	1.25	0.96	1.06	-	0.96	0.94	1.17
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	1.37	1.25	0.96	8.69	-	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	0.59	0.44	0.90	0.23	-	0.13	0.15	0.42
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	84.7%	85.5%						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.2%	15.2%	12.1%	17.2%	0.0%	13.4%	14.0%	13.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%						
Creditors to Cash		85.0%	134.9%		223.2%	0.0%	405.7%	336.0%	122.0%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	16 315	15 989	18 329					
	Total Cost of Losses (Rand '000)	11 930	13 532						
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)	3 172	3						
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.5%	29.8%	30.3%	32.4%	0.0%	29.3%	33.5%	32.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.3%	4.4%	6.2%	6.5%	0.0%	5.8%	6.9%	6.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	32.6%	7.2%	6.5%	8.7%	0.0%	6.9%	7.7%	7.0%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1693.3%	1420.7%		1250.8%	0.0%	1406.0%	1280.0%	1368.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	18.6%	19.8%	18.0%	14.6%	0.0%	10.4%	10.7%	9.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.71	1.30	12.39	0.06	-	0.03	0.04	0.10

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

WC048 Knysna - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - February 2015

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics										
Population										
Females aged 5 - 14		4 073	4 508	4 599						
Males aged 5 - 14		4 111	4 440	4 511						
Females aged 15 - 34		7 692	9 258	9 988						
Males aged 15 - 34		7 871	9 223	9 720						
Unemployment		0								
Monthly Household income (no. of households)	1, 12									
None		6 313	4 633	5 622						
R1 - R1 600		914	1 465	2 202						
R1 601 - R3 200		2 666	4 522	3 451						
R3 201 - R6 400		5 876	5 922	6 733						
R6 401 - R12 800		6 340	3 210	5 610						
R12 801 - R25 600		7 005	6 998	8 110						
R25 601 - R51 200		4 202	2 160	4 998						
R52 201 - R102 400		2 404	1 069	3 254						
R102 401 - R204 800		1 436	3 562	2 391						
R204 801 - R409 600		770	131	1 004						
R409 601 - R819 200		319	233	533						
> R819 200		101	78	207						
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area		43 599								
Number of poor people in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor household (R per month)		< 2060								
Housing statistics	3									
Formal		24 271								
Informal		9 175								
Total number of households		33 446	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings		-	-	-	-	-	-	-	-	-
Economic	6									
Inflation/inflation outlook (CPIX)						5.5%				
Interest rate - borrowing					8.7%	8.5%				
Interest rate - investment					5.8%	5.5%				
Remuneration increases					6.1%	7.0%				
Consumption growth (electricity)					0.0%	0.0%				
Consumption growth (water)					0.0%	0.0%				
Collection rates	7									
Property tax/service charges					%	%	%	%	%	%
Rental of facilities & equipment					%	%	%	%	%	%
Interest - external investments					%	%	%	%	%	%
Interest - debtors					%	%	%	%	%	%
Revenue from agency services					%	%	%	%	%	%

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

WC048 Knysna - Supporting Table SB6 Adjustments Budget - funding measurement - February 2015

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	55 503	40 550	18 579	27 551	–	13 973	17 851	52 020
Cash + investments at the yr end less applications - R'000	2	18(1)b	31 323	47 922		12 974	–	6 791	11 570	37 173
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0		0	–	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(153 704)	54 130	38 749	35 503	–	55 278	45 864	65 601
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	4.4%	2.3%	-1.9%	2.8%	0.0%	1.6%	1.1%	0.4%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	85.5%	93.9%	0.0%	91.8%	0.0%	82.4%	93.7%	93.7%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	7.0%	5.3%	11.8%	5.7%	0.0%	20.3%	5.7%	5.7%
Capital payments % of capital expenditure	8	18(1)c;19	99.6%	99.1%	99.5%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	27.8%	0.0%	0.0%	54.4%	0.0%	32.4%	29.7%	15.1%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	-5.6%	15.7%					0.9%	0.9%
Long term receivables % change - incr(decr)	12	18(1)a	35.5%	-28.0%	-22.2%				-54.5%	-100.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	3.2%	3.1%	3.7%	3.6%	0.0%	3.8%	4.2%	4.2%
Asset renewal % of capital budget	14	20(1)(vi)	58.3%	50.9%		33.4%	0.0%	25.0%	34.4%	37.3%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

WC048 Knysna - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - February 2015

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		52 523	-	-	-	-	-	52 523	62 928	69 581
Local Government Equitable Share		44 808	-	-	-	-	-	44 808	55 858	62 098
Finance Management		1 450	-	-	-	-	-	1 450	1 500	1 700
Municipal Systems Improvement		934	-	-	-	-	-	934	967	1 018
CoGTA: Municipal Infrastructure Grant (MIG)		4 085	-	-	-	-	-	4 085	4 235	4 397
DME: Integrated National Electrification (INEP)		246	-	-	-	-	-	246	368	368
Extended Public Works Program		1 000	-	-	-	-	-	1 000	-	-
Provincial Government:		16 321	-	-	-	17 434	17 434	33 755	37 684	46 668
LG&H: Integrated Housing & Human Settlements		12 881	-	-	-	16 811	16 811	29 692	34 299	43 080
Disaster Management Grant		-	-	-	-	123	123	123	-	-
LG&H: Community Development Worker		13	-	-	-	-	-	13	56	59
PW: Maintenance of Proclaimed Roads		286	-	-	-	-	-	286	-	-
PT: LG Financial Management Support Grant		-	-	-	-	500	500	500	-	-
PW: Hazardous Locations		-	-	-	-	-	-	-	-	-
CA: Library Conditional Operational	5	3 141	-	-	-	-	-	3 141	3 329	3 529
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	68 844	-	-	-	17 434	17 434	86 278	100 612	116 249
Capital Transfers and Grants										
National Government:		21 317	-	-	-	-	-	21 317	22 901	23 680
CoGTA: Municipal Infrastructure Grant (MIG)		19 563	-	-	-	-	-	19 563	20 269	21 048
DME: Integrated National Electrification (INEP)		1 754	-	-	-	-	-	1 754	2 632	2 632
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		18 167	-	-	-	8 684	8 684	26 851	13 500	10 125
LG&H: Integrated Housing & Human Settlements		18 000	-	-	-	7 807	7 807	25 807	13 500	10 125
Disaster Management Grant		-	-	-	-	877	877	877	-	-
CA: Library Conditional Operational		132	-	-	-	-	-	132	-	-
PW: Hazardous Locations		-	-	-	-	-	-	-	-	-
LG&H: Community Development Worker		35	-	-	-	-	-	35	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	39 484	-	-	-	8 684	8 684	48 168	36 401	33 805
TOTAL RECEIPTS OF TRANSFERS & GRANTS		108 328	-	-	-	26 118	26 118	134 446	137 013	150 054

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED** ; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

WC048 Knysna - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - February 2015

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		52 523	–	–	–	238	238	52 761	62 928	69 581
Local Government Equitable Share		44 808	–	–	–	–	–	44 808	55 858	62 098
Finance Management		1 450	–	–	–	238	238	1 688	1 500	1 700
Municipal Systems Improvement		934	–	–	–	–	–	934	967	1 018
CoGTA: Municipal Infrastructure Grant (MIG)		4 085	–	–	–	–	–	4 085	4 235	4 397
DME: Integrated National Electrification (INEP)		246	–	–	–	–	–	246	368	368
Extended Public Works Program		1 000	–	–	–	–	–	1 000	–	–
Provincial Government:		16 321	–	–	–	22 908	22 908	39 229	37 684	46 668
LG&H: Integrated Housing & Human Settlements		12 881	–	–	–	16 826	16 826	29 707	34 299	43 080
LG&H: Community Development Worker		13	–	–	–	–	–	13	56	59
PW: Maintenance of Proclaimed Roads		286	–	–	–	–	–	286	–	–
PT: LG Financial Management Support Grant		–	–	–	–	1 239	1 239	1 239	–	–
Disaster Management Grant		–	–	–	–	123	123	123	–	–
PW: Hazardous Locations		–	–	–	–	4 756	4 756	4 756	–	–
CA: Library Conditional Operational		3 141	–	–	–	(36)	(36)	3 105	3 329	3 529
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		68 844	–	–	–	23 146	23 146	91 990	100 612	116 249
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		21 317	–	–	–	–	–	21 317	22 901	23 680
CoGTA: Municipal Infrastructure Grant (MIG)		19 563	–	–	–	–	–	19 563	20 269	21 048
DME: Integrated National Electrification (INEP)		1 754	–	–	–	–	–	1 754	2 632	2 632
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		18 167	–	–	–	11 133	11 133	29 300	13 500	10 125
LG&H: Integrated Housing & Human Settlements		18 000	–	–	–	7 807	7 807	25 807	13 500	10 125
Disaster Management Grant		–	–	–	–	877	877	877	–	–
CA: Library Conditional Operational		132	–	–	–	107	107	239	–	–
PW: Hazardous Locations		–	–	–	–	2 342	2 342	2 342	–	–
LG&H: Community Development Worker		35	–	–	–	–	–	35	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	50	50	50	–	–
<i>Other Grant - French Football Federation</i>		–	–	–	–	50	50	50	–	–
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		39 484	–	–	–	11 183	11 183	50 667	36 401	33 805
Total capital expenditure of Transfers and Grants		108 328	–	–	–	34 329	34 329	142 657	137 013	150 054

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

WC048 Knysna - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - February 2015

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	562	562	562	324	324
Current year receipts		52 523	–	–	–	–	–	52 523	62 928	69 581
Conditions met - transferred to revenue		52 523	–	–	–	238	238	52 761	62 928	69 581
Conditions still to be met - transferred to liabilities		–	–	–	–	324	324	324	324	324
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	5 814	5 814	5 814	265	265
Current year receipts		16 321	–	–	–	17 434	17 434	33 755	37 684	46 668
Conditions met - transferred to revenue		16 321	–	–	–	22 983	22 983	39 304	37 684	46 668
Conditions still to be met - transferred to liabilities		–	–	–	–	265	265	265	265	265
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	1 006	1 006	1 006	1 006	1 006
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	1 006	1 006	1 006	1 006	1 006
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	159	159	159	159	159
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	159	159	159	159	159
Total operating transfers and grants revenue		68 844	–	–	–	23 221	23 221	92 065	100 612	116 249
Total operating transfers and grants - CTBM	2	–	–	–	–	1 754	1 754	1 754	1 754	1 754
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		21 317	–	–	–	–	–	21 317	22 901	23 680
Conditions met - transferred to revenue		21 317	–	–	–	–	–	21 317	22 901	23 680
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	2 374	2 374	2 374	–	–
Current year receipts		18 167	–	–	–	8 684	8 684	26 851	13 500	10 125
Conditions met - transferred to revenue		18 167	–	–	–	11 058	11 058	29 225	13 500	10 125
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	50	50	50	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	50	50	50	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		39 484	–	–	–	11 108	11 108	50 592	36 401	33 805
Total capital transfers and grants - CTBM		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		108 328	–	–	–	34 329	34 329	142 657	137 013	150 054
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	1 754	1 754	1 754	1 754	1 754

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

WC048 Knysna - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other to Groups of Individuals												
Bursary Scheme	3	258	-	-	-	-	-	-	-	258	273	280
Gmt-in-Aid and Donation		200	-	-	-	-	-	-	-	200	250	300
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		458	-	-	-	-	-	-	-	458	523	580
Cash transfers to other Organisations												
Leisure Isle Residents Association	4	38	-	-	-	-	-	-	-	38	40	41
Animal Welfare		432	-	-	-	-	-	-	-	432	458	460
Grants-in-aid and Donations		576	-	-	-	-	-	-	-	576	830	835
Knysna Tourism		4 000	-	-	-	-	-	-	-	4 000	4 000	4 000
Sedgefield Island Conservancy		10	-	-	-	-	-	-	-	10	10	10
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		5 056	-	-	-	-	-	-	-	5 056	5 338	5 346
TOTAL CASH TRANSFERS	5	5 514	-	-	-	-	-	-	-	5 514	5 861	5 926
TOTAL TRANSFERS		5 514	-	-	-	-	-	-	-	5 514	5 861	5 926

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved
7. Additional cash-backed accumulated funds/unspent funds
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved;
including revenue under-collection (MFMA section 28(2)(a));
additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

12. $G = B + C + D + E + F$

13. Adjusted Budget H = (A or A1/2 etc) + G

WC048 Knysna - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - February 2015

Summary of remuneration	Ref	Budget Year 2014/15								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H
R thousands										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 383	-			-		-	-	4 383
Pension and UIF Contributions		256	-			-		-	-	256
Medical Aid Contributions		82	-			-		-	-	82
Motor Vehicle Allowance		1 634	-			-		-	-	1 634
Cellphone Allowance		310	-			-		-	-	310
Housing Allowances		-	-			-		-	-	-
Other benefits and allowances		-	-			-		-	-	-
Sub Total - Councillors		6 665	-			-		-	-	6 665
% increase			(0)							-
Senior Managers of the Municipality										
Basic Salaries and Wages		6 894	-	-		-		(583)	(583)	6 311
Pension and UIF Contributions		481	-	-		-		-	-	481
Medical Aid Contributions		124	-	-		-		(18)	(18)	106
Overtime		-	-	-		-		-	-	-
Performance Bonus		220	-	-		-		601	601	821
Motor Vehicle Allowance		439	-	-		-		-	-	439
Cellphone Allowance		-	-	-		-		-	-	-
Housing Allowances		-	-	-		-		-	-	-
Other benefits and allowances		225	-	-		-		-	-	225
Payments in lieu of leave		-	-	-		-		-	-	-
Long service awards		-	-	-		-		-	-	-
Post-retirement benefit obligations		-	-	-		-		-	-	-
Sub Total - Senior Managers of Municipality		8 383	-	-		-		-	-	8 383
% increase			(0)							-
Other Municipal Staff										
Basic Salaries and Wages		97 198	-	-	-	-		5 824	5 824	103 022
Pension and UIF Contributions		19 173	-	-	-	-		-	-	19 173
Medical Aid Contributions		11 743	-	-	-	-		-	-	11 743
Overtime		7 016	-	-	-	-		1 450	1 450	8 466
Performance Bonus		7 825	-	-	-	-		-	-	7 825
Motor Vehicle Allowance		4 195	-	-	-	-		-	-	4 195
Cellphone Allowance		-	-	-	-	-		-	-	-
Housing Allowances		2 049	-	-	-	-		-	-	2 049
Other benefits and allowances		5 375	-	-	-	-		310	310	5 685
Payments in lieu of leave		1 518	-	-	-	-		-	-	1 518
Long service awards		1 524	-	-	-	-		-	-	1 524
Post-retirement benefit obligations		7 707	-	-	-	-		-	-	7 707
Sub Total - Other Municipal Staff		165 323	-	-	-	-		7 585	7 585	172 907
% increase										
Total Parent Municipality		180 371	-	-	-	-		7 585	7 585	187 956
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-		-	-	-
Pension and UIF Contributions		-	-	-	-	-		-	-	-
Medical Aid Contributions		-	-	-	-	-		-	-	-
Overtime		-	-	-	-	-		-	-	-
Performance Bonus		-	-	-	-	-		-	-	-
Motor Vehicle Allowance		-	-	-	-	-		-	-	-
Cellphone Allowance		-	-	-	-	-		-	-	-
Housing Allowances		-	-	-	-	-		-	-	-
Other benefits and allowances		-	-	-	-	-		-	-	-
Board Fees		-	-	-	-	-		-	-	-
Payments in lieu of leave		-	-	-	-	-		-	-	-
Long service awards		-	-	-	-	-		-	-	-
Post-retirement benefit obligations		-	-	-	-	-		-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-		-	-	-
% increase										
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-		-	-	-
Pension and UIF Contributions		-	-	-	-	-		-	-	-
Medical Aid Contributions		-	-	-	-	-		-	-	-
Overtime		-	-	-	-	-		-	-	-
Performance Bonus		-	-	-	-	-		-	-	-
Motor Vehicle Allowance		-	-	-	-	-		-	-	-
Cellphone Allowance		-	-	-	-	-		-	-	-
Housing Allowances		-	-	-	-	-		-	-	-
Other benefits and allowances		-	-	-	-	-		-	-	-
Payments in lieu of leave		-	-	-	-	-		-	-	-
Long service awards		-	-	-	-	-		-	-	-
Post-retirement benefit obligations		-	-	-	-	-		-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-		-	-	-
% increase										
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-		-	-	-
Pension and UIF Contributions		-	-	-	-	-		-	-	-
Medical Aid Contributions		-	-	-	-	-		-	-	-
Overtime		-	-	-	-	-		-	-	-
Performance Bonus		-	-	-	-	-		-	-	-
Motor Vehicle Allowance		-	-	-	-	-		-	-	-
Cellphone Allowance		-	-	-	-	-		-	-	-
Housing Allowances		-	-	-	-	-		-	-	-
Other benefits and allowances		-	-	-	-	-		-	-	-
Payments in lieu of leave		-	-	-	-	-		-	-	-
Long service awards		-	-	-	-	-		-	-	-
Post-retirement benefit obligations		-	-	-	-	-		-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-		-	-	-
% increase										
Total Municipal Entities		-	-	-	-	-		-	-	-
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION		180 371	-	-	-	-		7 585	7 585	187 956
% increase										
TOTAL MANAGERS AND STAFF		173 706	-	-	-	-		7 585	7 585	181 291

WC048 Knysna - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - February 2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive & Council		2 480	7	(5)	327	0	2 085	(28)	(28)	1 666	(28)	(28)	(33)	6 414	8 450	9 599
Vote 2 - Corporate Services		1	2 589	199	161	316	524	2	2	2	2	2	7	3 804	3 532	3 730
Vote 3 - Financial Services		161 595	(153)	188	987	997	(1 427)	1 444	1 444	1 985	1 444	1 444	1 444	171 391	179 130	193 425
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		2 835	4 051	5 567	2 581	370	2 858	4 323	4 323	11 690	4 323	11 690	4 323	58 933	50 393	55 944
Vote 6 - Community Services		21 656	2 066	1 736	1 926	2 310	5 601	12 840	12 840	15 428	16 787	12 840	12 840	118 872	59 569	62 262
Vote 7 - Electrical Services		26 104	12 992	15 275	15 530	16 583	13 779	17 093	17 093	20 291	17 093	17 093	17 093	206 020	226 767	242 831
Vote 8 - Technical Services		33 399	6 914	4 923	6 900	3 661	8 072	4 380	4 380	12 670	9 136	4 380	4 380	103 195	105 110	112 656
Total Revenue by Vote		248 070	28 467	27 883	28 411	24 237	31 494	40 053	40 053	63 732	48 756	47 419	40 053	668 630	632 951	680 447
Expenditure by Vote																
Vote 1 - Executive & Council		3 551	1 371	11 895	1 630	1 887	3 455	2 656	2 656	2 656	2 656	2 656	2 656	39 723	40 750	42 583
Vote 2 - Corporate Services		1 924	2 311	1 936	2 138	2 608	2 123	2 672	2 672	2 672	2 672	2 672	2 672	29 071	29 994	31 519
Vote 3 - Financial Services		3 932	4 851	4 955	4 397	5 354	4 813	4 247	4 247	4 578	4 247	4 247	6 792	56 659	59 552	62 919
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		2 594	29 712	12 311	4 287	14 351	3 820	(2 857)	(2 857)	(2 857)	(2 768)	(2 768)	(2 857)	50 111	44 997	43 160
Vote 6 - Community Services		5 933	6 685	7 783	7 573	10 093	8 168	17 822	17 822	17 822	17 822	17 822	18 286	153 629	98 391	104 069
Vote 7 - Electrical Services		3 346	20 523	15 153	12 549	11 599	12 505	16 280	16 280	16 280	16 280	16 280	18 351	175 424	203 001	215 506
Vote 8 - Technical Services		5 765	6 191	7 598	8 310	9 118	10 281	10 246	10 246	10 246	10 246	10 246	10 246	108 736	110 402	115 089
Total Expenditure by Vote		27 043	71 644	61 631	40 883	55 010	45 164	51 065	51 065	51 396	51 153	51 153	56 146	613 352	587 087	614 845
Surplus/ (Deficit)		221 026	(43 177)	(33 747)	(12 472)	(30 772)	(13 670)	(11 011)	(11 011)	12 336	(2 397)	(3 734)	(16 093)	55 278	45 864	65 601

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

WC048 Knysna - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - February 2015

Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Standard																
Governance and administration		164 076	2 481	564	1 570	1 440	1 182	1 585	1 585	3 821	1 585	1 585	1 585	183 057	192 509	208 204
Executive and council		2 480	7	(5)	327	0	2 085	(29)	(29)	1 665	(29)	(29)	(29)	6 414	8 450	9 599
Budget and treasury office		161 595	(154)	182	986	957	(1 427)	1 440	1 440	1 981	1 440	1 440	1 440	171 318	179 056	193 349
Corporate services		1	2 628	387	257	482	524	174	174	174	174	174	174	5 324	5 003	5 256
Community and public safety		3 877	5 224	6 801	3 715	2 068	4 755	16 741	16 741	24 107	20 688	24 107	16 741	145 565	73 720	79 681
Community and social services		223	205	180	179	289	253	584	584	584	4 531	584	584	8 777	8 183	7 397
Sport and recreation		73	73	73	73	77	74	104	104	104	104	104	104	1 071	1 136	1 204
Public safety		1 307	1 406	1 356	1 251	1 471	1 804	11 927	11 927	11 927	11 927	11 927	11 927	80 157	16 515	17 783
Housing		2 273	3 540	5 191	2 211	232	2 624	4 126	4 126	11 492	4 126	11 492	4 126	55 559	47 886	53 297
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		921	944	1 005	832	454	545	1 183	1 183	1 183	5 939	1 183	1 183	16 557	7 915	7 348
Planning and development		562	511	376	369	149	235	195	195	195	195	195	195	3 374	2 507	2 647
Road transport		359	433	630	462	305	310	988	988	988	5 744	988	988	13 183	5 408	4 701
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		79 196	19 817	19 512	22 294	20 275	25 012	20 545	20 545	34 621	20 545	20 545	20 545	323 452	358 807	385 214
Electricity		26 104	12 954	15 275	15 530	16 529	13 779	16 792	16 792	19 990	16 792	16 792	16 792	204 120	226 265	241 854
Water		19 053	6 835	4 550	6 565	3 484	5 548	3 416	3 416	9 743	3 416	3 416	3 416	72 858	77 496	85 414
Waste water management		14 367	2	(63)	197	141	2 549	193	193	2 157	193	193	193	20 315	25 548	26 076
Waste management		19 672	26	(249)	3	121	3 136	144	144	2 732	144	144	144	26 158	29 498	31 870
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		248 070	28 467	27 883	28 411	24 237	31 494	40 053	40 053	63 732	48 756	47 419	40 053	668 630	632 951	680 447
Expenditure - Standard																
Governance and administration		11 086	11 116	21 253	10 352	12 659	11 950	13 033	13 033	13 365	13 033	13 033	15 579	159 493	169 439	178 225
Executive and council		3 551	1 371	11 895	1 630	1 887	3 455	2 656	2 656	2 656	2 656	2 656	2 656	39 723	40 750	42 583
Budget and treasury office		3 007	3 627	4 175	3 356	4 308	3 772	3 284	3 284	3 284	3 284	3 284	5 465	44 132	46 178	48 920
Corporate services		4 528	6 118	5 184	5 367	6 464	4 723	7 093	7 093	7 424	7 093	7 093	7 458	75 638	82 511	86 723
Community and public safety		4 899	31 415	15 170	7 322	19 452	8 230	10 862	10 862	10 862	10 951	10 951	10 108	151 084	83 310	83 556
Community and social services		1 095	1 162	1 136	1 181	1 765	1 244	1 104	1 104	1 104	1 104	1 104	(214)	12 890	15 136	16 018
Sport and recreation		790	888	879	993	1 398	1 246	1 111	1 111	1 111	1 111	1 111	1 111	12 860	13 654	14 386
Public safety		1 848	1 868	2 596	2 274	3 144	2 472	12 326	12 326	12 326	12 326	12 326	12 890	88 720	26 908	28 287
Housing		825	27 177	10 256	2 548	12 635	2 916	(3 997)	(3 997)	(3 997)	(3 908)	(3 908)	(3 997)	32 555	23 247	20 243
Health		340	320	303	325	510	352	318	318	318	318	318	318	4 059	4 364	4 623
Economic and environmental services		3 037	3 151	3 371	2 716	4 066	4 203	3 190	3 190	3 190	3 190	3 190	4 507	40 999	41 180	43 151
Planning and development		1 427	1 510	963	949	1 164	708	480	480	480	480	480	480	9 600	10 231	10 814
Road transport		1 532	1 548	2 325	1 641	2 726	3 397	2 636	2 636	2 636	2 636	2 636	3 953	30 302	29 677	30 988
Environmental protection		78	93	83	126	175	98	74	74	74	74	74	74	1 097	1 273	1 349
Trading services		8 021	25 962	21 837	20 493	18 833	20 780	23 980	23 980	23 980	23 980	23 980	25 952	261 775	293 158	309 913
Electricity		3 094	20 194	14 962	12 334	11 274	12 282	15 310	15 310	15 310	15 310	15 310	17 282	167 976	195 118	207 205
Water		2 227	2 751	2 860	4 092	3 283	4 270	4 700	4 700	4 700	4 700	4 700	4 700	47 685	47 893	49 863
Waste water management		1 608	1 225	1 732	1 944	1 811	2 067	1 662	1 662	1 662	1 662	1 662	1 662	20 356	22 499	23 850
Waste management		1 092	1 792	2 283	2 123	2 465	2 161	2 307	2 307	2 307	2 307	2 307	2 307	25 758	27 648	28 995
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		27 043	71 644	61 631	40 883	55 010	45 164	51 065	51 065	51 396	51 153	51 153	56 146	613 352	587 087	614 845
Surplus/ (Deficit) 1.		221 026	(43 177)	(33 747)	(12 472)	(30 772)	(13 670)	(11 011)	(11 011)	12 336	(2 397)	(3 734)	(16 093)	55 278	45 864	65 601

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

WC048 Knysna - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - February 2015

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Property rates		160 122	(852)	(756)	(210)	(201)	(2 908)	(20)	(20)	(20)	(20)	(20)	4 361	159 457	167 021	177 042
Property rates - penalties & collection charges		239	237	235	405	220	324	234	234	234	234	234	(23)	2 804	2 972	3 150
Service charges - electricity revenue		21 263	12 761	15 026	15 285	16 170	10 043	16 059	14 585	15 724	15 452	14 771	21 074	188 213	206 352	220 384
Service charges - water revenue		15 825	2 785	2 527	2 966	3 191	3 101	4 298	3 264	3 237	3 351	2 486	1 873	48 904	51 838	54 948
Service charges - sanitation revenue		11 427	(31)	(148)	15	47	82	62	60	61	59	60	(225)	11 469	12 157	12 886
Service charges - refuse		15 833	(68)	(243)	(102)	13	12	4	5	3	6	6	(117)	15 352	16 274	17 250
Service charges - other		252	122	7	324	261	(547)	290	297	320	302	303	1 718	3 648	3 867	4 099
Rental of facilities and equipment		121	2 698	342	271	468	337	457	386	378	380	384	(1 194)	5 030	5 331	5 651
Interest earned - external investments		208	193	422	485	164	378	222	222	222	222	222	(617)	2 346	3 251	7 061
Interest earned - outstanding debtors		287	342	292	420	406	402	264	272	255	263	156	(111)	3 250	3 413	3 582
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		1 310	1 408	1 361	1 215	1 471	1 767	1 318	1 360	1 528	1 300	334	63 739	78 111	15 867	16 659
Licences and permits		142	132	138	150	126	90	200	189	202	180	200	250	1 998	2 097	2 202
Agency services		219	186	211	217	182	191	151	147	130	141	154	(129)	1 800	1 890	1 985
Transfers recognised - operational		18 316	5 485	2 471	1 336	2 226	15 839	1 824	2 513	12 851	1 686	2 047	25 397	91 990	100 612	116 249
Other revenue		253	397	349	662	1 281	44	56	136	344	78	101	(359)	3 341	3 309	3 142
Gains on disposal of PPE		0	0	0	297	0	0	3	3	3	3	3	(61)	250	300	350
Total Revenue		245 818	25 796	22 233	23 737	26 024	29 156	25 421	23 654	35 473	23 636	21 440	115 575	617 962	596 550	646 642
Expenditure By Type																
Employee related costs		13 442	22 457	26 172	14 218	25 247	14 217	14 544	14 619	15 303	15 933	16 020	(10 880)	181 291	199 917	212 119
Remuneration of councillors		526	528	526	527	526	526	560	650	572	572	572	579	6 665	6 998	7 346
Debt impairment		2 370	2 370	1 556	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	65 109	88 196	26 746	28 443
Depreciation & asset impairment		2 351	2 350	2 350	2 350	2 350	2 350	2 350	2 350	2 349	2 349	2 349	2 350	28 199	27 683	27 262
Finance charges		-	-	-	1 815	-	4 487	-	-	3 947	-	-	4 251	14 500	18 200	18 001
Bulk purchases		87	17 356	14 845	8 942	9 148	8 599	9 305	9 305	9 305	9 305	9 305	23 737	129 236	148 297	158 678
Other materials		360	1 470	319	1 367	545	1 282	1 948	1 555	486	1 081	855	6 422	17 690	17 778	18 664
Contracted services		329	624	1 627	2 347	1 579	1 576	1 918	2 361	1 791	1 682	1 421	5 501	22 755	23 829	24 961
Grants and subsidies		665	448	375	369	381	416	387	387	387	387	387	874	5 464	5 861	5 926
Other expenditure		6 573	24 096	14 237	6 824	13 140	9 614	8 626	8 216	14 376	14 979	12 109	(13 420)	119 370	111 779	113 447
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		26 704	71 700	62 007	40 859	55 014	45 165	41 736	41 541	50 615	48 386	45 117	84 522	613 365	587 087	614 845
Surplus/(Deficit)		219 115	(45 904)	(39 774)	(17 122)	(28 990)	(16 009)	(16 314)	(17 887)	(15 142)	(24 750)	(23 678)	31 053	4 598	9 463	31 796
Transfers recognised - capital		2 251	2 672	5 650	4 674	(1 787)	2 338	398	1 471	9 327	2 069	1 003	20 602	50 667	36 401	33 805
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		221 366	(43 233)	(34 124)	(12 448)	(30 777)	(13 671)	(15 917)	(16 416)	(5 815)	(22 681)	(22 675)	51 655	55 265	45 864	65 601

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

WC048 Knysna - Supporting Table SB15 Adjustments Budget - monthly cash flow - February 2015

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		8 278	15 123	31 019	15 156	8 647	13 835	9 588	9 588	9 588	9 588	9 588	10 471	150 469	157 395	166 805
Property rates - penalties & collection charges		-	-	-	-	-	-	-	215	215	215	215	1 943	2 804	2 972	3 150
Service charges - electricity revenue		12 983	12 912	13 959	14 015	12 605	12 524	14 639	16 437	16 486	17 235	18 608	20 058	182 461	200 191	213 832
Service charges - water revenue		3 226	3 954	4 617	4 394	3 667	3 892	4 696	4 007	2 982	3 087	2 290	3 777	44 589	47 217	50 034
Service charges - sanitation revenue		502	1 303	1 693	1 238	668	645	702	702	702	702	702	431	9 988	10 571	11 200
Service charges - refuse		771	2 062	2 644	1 487	1 021	1 033	800	800	800	800	800	643	13 661	14 462	15 323
Service charges - other		498	439	502	376	413	453	15	15	15	15	15	43	2 800	2 958	3 133
Rental of facilities and equipment		212	181	221	227	354	240	305	355	349	350	354	970	4 118	4 355	4 613
Interest earned - external investments		209	193	422	485	164	378	75	75	75	75	75	120	2 346	3 251	7 061
Interest earned - outstanding debtors		-	-	-	-	-	-	-	251	235	243	144	1 530	2 402	2 505	2 616
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		1 313	1 410	1 367	1 221	1 468	1 763	1 901	1 360	1 528	1 300	334	147	15 111	15 867	16 659
Licences and permits		128	119	125	133	111	76	136	189	202	180	200	399	1 998	2 097	2 202
Agency services		1 379	1 260	1 428	1 376	1 156	1 278	1 426	147	130	141	154	(8 076)	1 800	1 890	1 985
Transfer receipts - operational		20 187	-	6 609	1 367	3 623	16 370	1 047	2 513	12 851	1 686	2 047	17 978	86 278	100 612	116 249
Other revenue		10 877	7 136	9 020	8 739	6 543	7 350	6 531	143	360	81	106	(54 407)	2 479	2 403	2 192
Cash Receipts by Source		60 561	46 094	73 625	50 215	40 441	59 837	41 860	36 796	46 518	35 698	35 630	(3 973)	523 302	568 745	617 055
Other Cash Flows by Source																
Transfers receipts - capital		14 420	4	400	-	300	10 895	22	439	439	439	439	20 371	48 168	36 401	33 805
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	3	3	297	(6)	20	(20)	3	3	3	3	(57)	250	300	350
Short term loans		14 157	7 243	-	-	-	4 548	-	-	-	-	-	(25 948)	-	-	-
Borrowing long term/refinancing		-	-	14 157	-	-	-	-	-	-	-	-	2 948	17 105	12 629	9 232
Increase in consumer deposits		103	52	100	47	52	36	39	70	70	70	70	93	801	865	934
Decrease (Increase) in non-current debtors		141	5	134	60	90	100	48	-	-	-	-	(578)	-	-	-
Decrease (Increase) other non-current receivables		-	-	-	-	-	-	-	10	10	10	10	87	125	120	130
Decrease (Increase) in non-current investments		-	-	-	-	17	-	(214)	(214)	(214)	(214)	(214)	(232)	(1 286)	(1 363)	(1 445)
Total Cash Receipts by Source		89 384	53 400	88 419	50 619	40 894	75 437	41 734	37 102	46 824	36 004	35 936	(7 289)	588 464	617 697	660 061
Cash Payments by Type																
Employee related costs		12 017	16 507	12 055	15 676	19 764	14 367	15 628	12 607	12 194	12 839	12 904	15 638	172 196	188 901	200 503
Remuneration of councillors		526	528	526	527	526	526	526	650	572	572	572	613	6 665	6 998	7 346
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	533	1 282	-	-	4 487	977	-	-	-	-	7 221	14 500	18 200	18 001
Bulk purchases - Electricity		87	17 356	14 845	8 942	9 148	8 599	9 618	9 305	9 305	9 305	9 305	22 033	127 846	146 677	156 922
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		829	2 106	1 488	2 685	2 035	2 274	2 051	1 555	484	1 108	857	74	17 548	17 957	18 849
Contracted services		324	622	1 462	2 344	1 577	1 576	2 667	2 187	1 820	1 666	1 443	4 824	22 510	23 569	24 684
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		661	448	375	369	381	416	578	389	420	416	480	531	5 464	5 861	5 926
General expenses		7 173	10 733	8 868	7 045	7 684	9 011	5 076	6 914	12 617	12 650	9 128	20 836	117 735	110 149	111 761
Cash Payments by Type		21 616	48 834	40 901	37 589	41 116	41 256	37 120	33 607	37 412	38 556	34 688	71 770	484 464	518 311	543 992
Other Cash Flows/Payments by Type																
Capital assets		4 245	2 700	6 012	6 138	(1 178)	5 667	1 002	3 086	5 017	5 191	4 400	46 855	89 134	76 300	61 154
Repayment of borrowing		4	301	905	3	-	6 204	0	-	-	-	-	10 779	18 196	19 209	20 745
Other Cash Flows/Payments		21 038	5 144	23 587	2 149	4 137	4 331	2 559	-	-	-	-	(62 946)	-	-	-
Total Cash Payments by Type		46 903	56 979	71 405	45 879	44 075	57 457	40 682	36 693	42 429	43 747	39 088	66 458	591 794	613 820	625 891
NET INCREASE/(DECREASE) IN CASH HELD		42 481	(3 578)	17 014	4 740	(3 181)	17 980	1 052	409	4 395	(7 743)	(3 152)	(73 746)	(3 330)	3 878	34 170
Cash/cash equivalents at the month/year beginning:		17 303	59 784	56 206	73 220	77 960	74 779	92 759	93 810	94 219	98 615	90 871	87 720	17 303	13 974	17 851
Cash/cash equivalents at the month/year end:		59 784	56 206	73 220	77 960	74 779	92 759	93 810	94 219	98 615	90 871	87 720	13 974	13 974	17 851	52 021

WC048 Knysna - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - February 2015

2014/15 R13333 Supporting Table 2014/15 Adjustments Budget - Monthly Capital Expenditure (Municipal Vote) - February 2015																
Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive & Council		-	285	-	-	21	-	(86)	-	-	-	-	-	220	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	40	40	40	40	40	40	238	-	-
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		2 251	(898)	3 583	1 904	(1 787)	2 338	1 153	1 153	1 153	1 153	1 153	13 153	26 307	13 750	10 125
Vote 6 - Community Services		-	-	-	-	-	-	43	43	43	43	43	43	260	1 350	4 000
Vote 7 - Electrical Services		12	34	151	42	52	52	458	458	458	458	2 034	458	4 667	14 940	857
Vote 8 - Technical Services		1 786	2 155	1 557	2 944	-	766	1 615	1 706	1 706	1 706	1 706	1 706	19 354	17 572	21 134
Capital Multi-year expenditure sub-total	3	4 049	1 577	5 291	4 890	(1 714)	3 155	3 223	3 400	3 400	3 400	4 976	15 400	51 046	47 612	36 116
Single-year expenditure appropriation																
Vote 1 - Executive & Council		(2)	2	19	-	(10)	9	382	382	382	382	382	382	2 312	52	59
Vote 2 - Corporate Services		-	6	4	-	1	-	11	11	11	11	11	11	75	31	34
Vote 3 - Financial Services		15	609	96	-	7	10	86	86	86	86	86	86	1 255	833	761
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		14	50	10	44	24	14	59	59	59	59	59	59	510	284	288
Vote 6 - Community Services		10	(2)	68	101	306	300	989	989	989	2 163	2 163	2 163	10 238	12 396	8 852
Vote 7 - Electrical Services		(3)	105	109	288	207	618	310	310	310	310	2 064	4 098	8 724	8 359	3 091
Vote 8 - Technical Services		105	148	407	828	4	1 628	1 741	1 741	3 153	1 741	1 741	1 741	14 975	6 733	11 953
Capital single-year expenditure sub-total	3	140	918	712	1 261	538	2 579	3 577	3 577	4 990	4 751	6 505	8 540	38 089	28 688	25 038
Total Capital Expenditure	2	4 189	2 495	6 003	6 150	(1 176)	5 735	6 800	6 977	8 389	8 151	11 481	23 939	89 134	76 300	61 154

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

WC048 Knysna - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - February 2015

Description	Ref	Budget Year 2014/15											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration		25	899	197	33	134	28	518	604	604	604	604	604	4 852	1 803	1 786
Executive and council		(2)	287	19	–	11	9	296	382	382	382	382	382	2 532	52	59
Budget and treasury office		15	(13)	0	–	6	10	74	74	74	74	74	74	463	196	77
Corporate services		11	625	178	33	117	10	147	147	147	147	147	147	1 858	1 555	1 650
Community and public safety		2 265	(844)	3 583	2 033	(1 562)	2 650	1 577	1 577	1 577	2 751	2 751	14 751	33 109	22 012	21 074
Community and social services		–	4	–	3	21	208	164	164	164	1 338	1 338	1 338	4 742	5 092	2 509
Sport and recreation		–	–	–	91	180	90	225	225	225	225	225	225	1 710	1 630	1 220
Public safety		–	–	–	–	–	–	142	142	142	142	142	142	850	1 570	7 000
Housing		2 265	(848)	3 583	1 939	(1 763)	2 352	1 046	1 046	1 046	1 046	1 046	13 046	25 807	13 720	10 345
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		103	0	25	104	–	10	1 274	1 274	1 274	1 274	1 274	1 274	7 883	3 846	450
Planning and development		–	–	–	–	–	–	164	164	164	164	164	164	985	250	–
Road transport		103	0	25	104	–	10	1 109	1 109	1 109	1 109	1 109	1 109	6 898	3 596	450
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		1 796	2 441	2 198	3 981	252	3 047	3 432	3 523	4 935	3 523	6 853	7 311	43 290	48 639	37 844
Electricity		9	140	260	328	252	670	761	761	761	761	4 091	4 549	13 341	23 299	3 948
Water		1 786	2 302	1 730	3 477	(0)	2 377	1 007	1 098	2 511	1 098	1 098	1 098	19 583	17 027	21 050
Waste water management		1	(1)	208	176	–	–	1 330	1 330	1 330	1 330	1 330	1 330	8 363	3 523	11 146
Waste management		–	–	–	–	–	–	334	334	334	334	334	334	2 003	4 790	1 700
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard		4 189	2 495	6 003	6 150	(1 176)	5 735	6 800	6 977	8 389	8 151	11 481	23 939	89 134	76 300	61 154

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

WC048 Knysna - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		21 153	-	-	-	-	-	11 513	11 513	32 666	27 932	21 524
Infrastructure - Road transport		2 754	-	-	-	-	-	4 036	4 036	6 790	1 246	1 450
Roads, Pavements & Bridges		1 754	-	-	-	-	-	2 342	2 342	4 096	1 246	450
Storm water		1 000	-	-	-	-	-	1 694	1 694	2 694	-	1 000
Infrastructure - Electricity		6 546	-	-	-	-	-	-	-	6 546	15 972	3 489
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		4 879	-	-	-	-	-	-	-	4 879	15 532	2 632
Street Lighting		1 667	-	-	-	-	-	-	-	1 667	440	857
Infrastructure - Water		9 613	-	-	-	-	-	2 561	2 561	12 174	8 314	13 421
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		6 213	-	-	-	-	-	3 893	3 893	10 106	437	5 898
Reticulation		3 400	-	-	-	-	-	(1 332)	(1 332)	2 068	7 877	7 523
Infrastructure - Sanitation		1 340	-	-	-	-	-	4 666	4 666	6 006	-	3 164
Reticulation		-	-	-	-	-	-	4 666	4 666	4 666	-	-
Sewerage purification		1 340	-	-	-	-	-	-	-	1 340	-	3 164
Infrastructure - Other		900	-	-	-	-	-	250	250	1 150	2 400	-
Refuse		900	-	-	-	-	-	(500)	(500)	400	1 400	-
Transportation	2	-	-	-	-	-	-	750	750	750	1 000	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-	-	-
Community		22 192	-	-	-	-	-	7 613	7 613	29 805	17 993	13 634
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		730	-	-	-	-	-	(448)	(448)	282	1 993	2 509
Libraries		252	-	-	-	-	-	32	32	284	130	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		250	-	-	-	-	-	(100)	(100)	150	1 370	-
Social rental housing		18 000	-	-	-	-	-	7 807	7 807	25 807	13 500	10 125
Other		2 960	-	-	-	-	-	322	322	3 282	1 000	1 000
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		3 388	-	-	-	-	-	1 021	1 021	4 409	4 132	3 174
General vehicles		3 253	-	-	-	-	-	190	190	3 443	4 010	1 150
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	250	250	250	-	2 000
Computers - hardware/equipment		35	-	-	-	-	-	-	-	35	-	-
Furniture and other office equipment		100	-	-	-	-	-	81	81	181	122	24
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	500	500	500	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	46 733	-	-	-	-	-	20 147	20 147	66 880	50 057	38 332
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

References

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unsent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

89 134 300 76 300 000 61 154 000

WC048 Knysna - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - February 2015

[illegible]

WC048 Knysna - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - February 2015

[illegible]

[illegible]

WC048 Knysna - Supporting Table SB18d Adjustments Budget - depreciation by asset class - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2015/16 Adjusted Budget	2016/17 Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<u>Depreciation by Asset Class/Sub-class</u>												
<u>Infrastructure</u>		21 122	-	-	-	-	-	-	-	21 122	20 736	20 420
Infrastructure - Road transport		4 909	-	-	-	-	-	-	-	4 909	4 819	4 746
<i>Roads, Pavements & Bridges</i>		4 423	-	-	-	-	-	-	-	4 423	4 342	4 276
<i>Storm water</i>		485	-	-	-	-	-	-	-	485	477	469
Infrastructure - Electricity		6 985	-	-	-	-	-	-	-	6 985	6 857	6 752
<i>Generation</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		6 718	-	-	-	-	-	-	-	6 718	6 595	6 495
<i>Street Lighting</i>		267	-	-	-	-	-	-	-	267	262	258
Infrastructure - Water		6 405	-	-	-	-	-	-	-	6 405	6 288	6 192
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water purification</i>		1 808	-	-	-	-	-	-	-	1 808	1 775	1 748
<i>Reticulation</i>		4 597	-	-	-	-	-	-	-	4 597	4 513	4 444
Infrastructure - Sanitation		2 807	-	-	-	-	-	-	-	2 807	2 756	2 714
<i>Reticulation</i>		2 000	-	-	-	-	-	-	-	2 000	1 963	1 933
<i>Sewerage purification</i>		807	-	-	-	-	-	-	-	807	793	781
Infrastructure - Other		17	-	-	-	-	-	-	-	17	16	16
<i>Refuse</i>		17	-	-	-	-	-	-	-	17	16	16
<i>Transportation</i>	2	-	-	-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>	3	-	-	-	-	-	-	-	-	-	-	-
<u>Community</u>		554	-	-	-	-	-	-	-	554	544	535
Parks & gardens		12	-	-	-	-	-	-	-	12	11	11
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		46	-	-	-	-	-	-	-	46	46	45
Libraries		31	-	-	-	-	-	-	-	31	30	30
Recreational facilities		117	-	-	-	-	-	-	-	117	115	113
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		19	-	-	-	-	-	-	-	19	19	19

WC048 Knysna - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - February 2015

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality:													
Vote 1 - Executive & Council													
	Civic Buildings Improvements/Upgrades - Admin Buildings		Other	No	Other assets	Civic Land and Buildings		-	-	-	-	-	-
	Civic Buildings Improvements/Upgrades - Admin Buildings		Other	No	Other assets	Civic Land and Buildings		-	220	-	-	-	-
	New Building			No	Other assets	Other Buildings		-	-	-	-	-	-
	Community Facilities - Community Based Projects		SFA5	No	Community	Other		2 000	2 000	-	-	-	-
	Community Facilities - Ward Based Projects		SFA5	No	Community	Other		-	222	-	-	-	-
	Political projects		SFA6	No	Community	Other		-	-	-	-	-	-
	Computer Equipment		Other	No	Other assets	Computers - hardware/equipment		-	-	-	-	24	24
	Office Furniture & Equipment	283 185 200 151	Other	No	Other assets	Furniture and other office equipment		20	20	22	22	-	-
	Office Furniture & Equipment	283 285 201 155	Other	No	Other assets	Furniture and other office equipment		70	70	30	30	35	35
Vote 2 - Corporate Services													
	Computer Equipment		Other	No	Other assets	Computers - hardware/equipment		35	35	-	-	-	-
	New Vehicles		Other	No	Other assets	General vehicles		-	-	-	-	-	-
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		-	-	-	-	-	-
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		40	40	31	31	34	34
Vote 3 - Financial Services													
	Civic Buildings Improvements/Upgrades - Admin Buildings		SFA3	No	Other assets	Civic Land and Buildings		363	363	120	120	-	-
	Civic Buildings Improvements/Upgrades - Admin Buildings		SFA3	No	Other assets	Civic Land and Buildings		-	-	-	-	-	-
	Computer Equipment		Other	No	Other assets	Computers - hardware/equipment		390	590	637	637	684	684
			Other	No	Other assets	Generator		-	250	-	-	-	-
	Computer Equipment		Other	No	Other assets	Computers - hardware/equipment		-	-	-	-	-	-
	New Vehicles		SFA3	No	Other assets	General vehicles		-	-	120	120	-	-
	Plant & Equipment		Other	No	Other assets	Plant & equipment		-	-	-	-	-	-
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		-	-	-	-	-	-
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		75	100	76	76	77	77
	Vehicle Replacements		SFA3	No	Other assets	General vehicles		-	190	-	-	-	-
	Website Development		SFA3	No	Intagibles	Other		-	-	-	-	-	-
Vote 5 - Planning & Development													
	Civic Buildings Improvements/Upgrades - Admin Buildings		SFA1	No	Other assets	Civic Land and Buildings		-	-	-	-	-	-
	Community Facilities - Taxi Facilities		SFA1	No	Infrastructure - Other	Transportation		-	-	-	-	-	-
	Computer Equipment		Other	No	Other assets	Computers - hardware/equipment		-	-	-	-	-	-
	Electricity Infrastructure - Services for Housing		SFA1	No	Infrastructure - Electricity	Transmission & reticulation		-	-	-	-	-	-
	Housing Infrastructure - Services		SFA1	No	Community	Housing development		18 000	25 807	13 500	13 500	10 125	10 125
	Community Facilities - Informal trading stalls		SFA1	No	Community	Recreational facilities		250	500	250	250	-	-
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		-	-	-	-	220	220
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		25	25	32	32	68	68
	Plant & Equipment		Other	No	Other assets	Plant & equipment		-	-	32	32	-	-
	Vehicle Replacements		SFA3	No	Other assets	General vehicles		-	-	220	220	-	-
	Road Infrastructure		SFA5	No	Infrastructure - Road Transport	Stormwater		-	485	-	-	-	-
Vote 6 - Community Services													
	Civic Buildings Improvements/Upgrades - Admin Buildings		SFA1	No	Other assets	Civic Land and Buildings		-	-	-	-	-	-
	Civic Buildings Improvements/Upgrades		SFA1	No	Other assets	Civic Land and Buildings		-	-	-	-	-	-
	Civic Buildings Improvements/Upgrades - Infrastructure Buildings		SFA1	No	Other assets	Civic Land and Buildings		-	-	-	-	-	-
	Community Facilities - Libraries		SFA1	No	Community	Libraries		-	-	-	-	-	-
	Community Facilities - Libraries		SFA1	No	Community	Libraries		252	284	130	130	-	-
	Community Facilities - Multi-purpose Centre		SFA1	No	Community	Community Halls		1 530	100	1 053	1 053	3 000	3 000
	Community Facilities - Multi-purpose Centre		SFA1	No	Community	Community Halls		3 947	3 947	2 369	2 369	2 509	2 509
	Community Facilities - Halls		SFA1	No	Community	Community Halls		180	186	170	170	-	-
	Community Facilities - Recreational		SFA1	No	Community	Parks & gardens		30	52	-	-	-	-
	Community Facilities - Recreational		SFA1	No	Community	Sportsfields & stadia		470	1 090	80	80	-	-
	Community Facilities - Toilets		SFA1	No	Other assets	Other buildings		-	-	250	250	133	133
	Community Facilities - Toilets		SFA1	No	Other assets	Other buildings		700	800	300	300	-	-
	Community Facilities - Other		SFA1	No	Community	Other		983	1 913	3 070	3 070	700	700
	Community Facilities		SFA2	No	Community	Community halls		-	-	-	-	-	-
	New Cemetery		SFA3	No	Community	Cemeteries		250	150	1 370	1 370	-	-
	Computer Equipment		Other	No	Other assets	Computers - hardware/equipment		-	-	-	-	-	-
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		-	575	-	-	800	800
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		60	106	79	79	116	116
	Plant & Equipment		Other	No	Other assets	Plant & equipment		110	185	335	335	244	244

	Vehicle Replacements		SFA1	No	Other assets	General vehicles		450	450	1 240	1 240	350	350	R
	Vehicle Replacements		SFA1	No	Other assets	General vehicles		-	-	-	-	-	-	N
	New Vehicles		SFA1	No	Other assets	General vehicles		-	-	-	-	-	-	N
	Vehicle Replacements - Fire/Water Truck		SFA1	No	Other assets - Specialised Vehicles	Fire		-	-	750	750	4 000	4 000	R
	Vehicle Replacements - Refuse Compactor/Bin Lifter		SFA1	No	Other assets - Specialised Vehicles	Refuse		-	-	800	800	-	-	R
	Transfer Station		SFA1	No	Infrastructure - Other	Waste management		-	-	-	-	-	-	N
	Wheeler Bin Program		SFA1	No	Infrastructure - Other	Waste management		400	400	400	400	-	-	N
	Waste Disposal Sites		SFA1	No	Infrastructure - Other	Waste management		830	260	1 350	1 350	1 000	1 000	N
Vote 7 - Electrical Services														
	Computer Equipment		Other	No	Other assets	Computers - hardware/equipment		-	-	-	-	-	-	N
	Building Renovation		SFA1	No	Other assets	Other Buildings		-	-	-	-	-	-	N
	Electricity Infrastructure - Densification		SFA1	No	Infrastructure - Electricity	Transmission & reticulation		4 500	4 400	4 500	4 500	-	-	R
	Electricity Infrastructure - Hi-masts		SFA1	No	Infrastructure - Electricity	Street lighting		1 667	1 667	440	440	857	857	N
	Electricity Infrastructure - Hi-voltage Cables		SFA1	No	Infrastructure - Electricity	Transmission & reticulation		3 100	2 200	9 500	9 500	-	-	N
	Electricity Infrastructure - Hi-voltage Cables		SFA1	No	Infrastructure - Electricity	Transmission & reticulation		-	-	-	-	-	-	R
	Electricity Infrastructure - Intake Sub Stations		SFA1	No	Infrastructure - Electricity	Transmission & reticulation		-	-	-	-	-	-	R
	Electricity Infrastructure - Prepaid Meter Conversions		SFA1	No	Infrastructure - Electricity	Transmission & reticulation		500	500	500	500	-	-	R
	Electricity Infrastructure - Reticulation		SFA1	No	Infrastructure - Electricity	Transmission & reticulation		-	-	-	-	-	-	N
	Electricity Infrastructure - Reticulation		SFA1	No	Infrastructure - Electricity	Transmission & reticulation		-	-	-	-	-	-	R
	Electricity Infrastructure - Street Lights		SFA1	No	Infrastructure - Electricity	Street lighting		-	-	-	-	-	-	R
	Electricity Infrastructure - Sub Stations		SFA1	No	Infrastructure - Electricity	Transmission & reticulation		2 941	2 941	6 932	6 932	2 632	2 632	N
	Electricity Infrastructure - Sub Stations		SFA1	No	Infrastructure - Electricity	Transmission & reticulation		-	-	-	-	-	-	R
	Road Infrastructure - Traffic lights		SFA1	No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	-	-	-	-	-	N
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		30	30	-	-	-	-	N
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		35	35	22	22	24	24	R
	Plant & Equipment		Other	No	Other assets	Plant & equipment		360	360	405	405	435	435	R
	Vehicle Replacements		SFA1	No	Other assets	General vehicles		-	-	1 000	1 000	-	-	N
	Vehicle Replacements		SFA1	No	Other assets	General vehicles		250	250	-	-	-	-	R
Vote 8 - Technical Services														
	Community Facilities - Taxi Facilities		SFA1	No	Infrastructure - Other	Transportation		-	-	-	-	-	-	N
	Computer Equipment		Other	No	Other assets	Computers - hardware/equipment		1 000	-	-	-	1 500	1 500	N
	New Vehicles		SFA1	No	Other assets	General vehicles		1 500	-	-	-	1 018	1 018	N
	New Vehicles - Vacuum Tanker		SFA1	No	Other assets - Specialised Vehicles	Conservancy		-	-	-	-	-	-	N
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		-	-	-	-	1 500	1 500	N
	Office Furniture & Equipment		Other	No	Other assets	Furniture and other office equipment		35	35	59	59	441	441	R
	Plant & Equipment		Other	No	Other assets	Plant & equipment		500	500	350	350	3 500	3 500	R
	Plant & Equipment - Reticulation		Other	No	Other assets	Plant & equipment		-	-	-	-	-	-	N
	Community Facilities - Toilets		SFA1	No	Other assets	Other buildings		-	-	-	-	-	-	N
	Road Infrastructure - N2 Nekkie		SFA1	No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	2 342	-	-	-	-	N
	Road Infrastructure - Pavements		SFA1	No	Infrastructure - Road transport	Roads, Pavements & Bridges		1 754	3 963	1 246	1 246	450	450	N
	Road Infrastructure - Pavements		SFA2	No	Infrastructure - Road transport	Stormwater		-	-	-	-	-	-	R
	Road Infrastructure - Sea walls		SFA1	No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	-	-	-	-	-	R
	Road Infrastructure - Streets		SFA1	No	Infrastructure - Road transport	Roads, Pavements & Bridges		-	-	-	-	-	-	N
	Road Infrastructure - Storm Water		SFA1	No	Infrastructure - Road transport	Stormwater		-	-	-	-	-	-	R
	Sewerage Infrastructure - Reticulation		SFA1	No	Infrastructure - Sanitation	Reticulation		1 000	-	-	-	-	-	R
	Sewerage Infrastructure - Reticulation		SFA1	No	Infrastructure - Sanitation	Reticulation		-	-	-	-	-	-	N
	Sewerage Infrastructure - Treatment Works: Knysna (Belt press)		SFA1	Yes	Infrastructure - Sanitation	Sewerage - purification		-	-	-	-	-	-	R
	Sewerage Infrastructure - Treatment Works: Knysna (Refurbishment)		SFA1	Yes	Infrastructure - Sanitation	Sewerage - purification		400	400	-	-	-	-	R
	Sewerage Infrastructure - Treatment Works: Sedgfield		SFA1	Yes	Infrastructure - Sanitation	Sewerage - purification		-	-	-	-	1 164	1 164	N
	Sewerage Infrastructure - Treatment Works: Knysna		SFA1	Yes	Infrastructure - Sanitation	Sewerage - purification		-	4 600	-	-	-	-	N
	Sewerage Infrastructure - Treatment Works: Knysna		SFA1	Yes	Infrastructure - Sanitation	Sewerage - purification		-	-	-	-	-	-	R
	Sewerage Infrastructure - Purification		Yes	Yes	Infrastructure - Sanitation	Sewerage - purification		3 727	6 725	6 003	6 003	9 093	9 093	N
	Sewerage Infrastructure		Yes	Yes	Infrastructure - Sanitation	Sewerage - purification		-	-	-	-	-	-	N
	Sewerage Infrastructure		Yes	Yes	Infrastructure - Sanitation	Sewerage - purification		-	-	-	-	-	-	R
	Vehicle Replacements		SFA1	No	Other assets	General vehicles		-	-	-	-	-	-	N
	Vehicle Replacements		SFA1	No	Other assets	General vehicles		1 220	1 220	800	800	-	-	R
	Water Infrastructure - Raw Water: Karatara Supply		SFA1	No	Infrastructure - Water	Water purification		-	-	-	-	-	-	N
	Water Infrastructure - Raw Water: Knysna Dam		SFA1	No	Infrastructure - Water	Water purification		264	264	437	437	5 898	5 898	N
	Water Infrastructure - Raw Water: Knysna Supply		SFA1	No	Infrastructure - Water	Water purification		-	-	-	-	-	-	N
	Water Infrastructure - Raw Water: Knysna Supply		SFA1	No	Infrastructure - Water	Water purification		2 782	2 782	7 873	7 873	-	-	R
	Water Infrastructure - Raw Water: Rhenendal Supply		SFA1	No	Infrastructure - Water	Water purification		2 980	1 648	-	-	-	-	N
	Water Infrastructure - Raw Water: Sedgfield Supply		SFA1	No	Infrastructure - Water	Water purification		2 969	4 717	-	-	-	-	N
	Water Infrastructure - Treatment Plant: Knysna		SFA2	No	Infrastructure - Water	Water purification		970	3 243	-	-	1 000	1 000	N
	Water Infrastructure - Reticulation		SFA1	No	Infrastructure - Water	Reticulation		830	830	840	840	-	-	R
	Water Infrastructure - Reticulation		SFA1	No	Infrastructure - Water	Reticulation		-	-	-	-	7 523	7 523	N
	Water Infrastructure - Services for Housing		SFA1	Yes	Infrastructure - Water	Reticulation		3 400	2 068	6 577	6 577	-	-	N

								70 174	89 134	76 300	76 300	61 154	61 154
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													

References

1. List all projects where approved budgets have been adjusted

2. Refer MFMA s30

3. As per Budget Table A6

4. Asset category and sub-category must be selected from Budget Table SA34

5. Correct to seconds. Provide a logical starting point on networked infrastructure.

6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

-	-	-	-
61 695	73 868 300.00	69 723	61 154

WC048 Knysna - Supporting Table SB20 Not required - February 2015

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue		-	-	-	-	-	-	-	-	-	-	-
Entity 2 total revenue		-	-	-	-	-	-	-	-	-	-	-
Entity 3 (etc) total revenue		-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure		-	-	-	-	-	-	-	-	-	-	-
Entity 2 total operating expenditure		-	-	-	-	-	-	-	-	-	-	-
Entity 3 etc. total operating expenditure		-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure		-	-	-	-	-	-	-	-	-	-	-
Entity 2 total capital expenditure		-	-	-	-	-	-	-	-	-	-	-
Entity 3 etc. total capital expenditure		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H



KNYSNA
Municipality
Munisipaliteit
uMasipala

Top Level SDBIP Amendments 2014/2015

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Mayors Report

Reasons for adjustments to the Service Delivery and Budget Implementation Plan

Various factors have had an impact on the current years SDBIP requiring a minor review of performance indicators. These can be grouped into internal and external factors.

Internal factors

Adjustment Budget

The impact of the adjustment significantly impacts on the capital budget with an additional R 18,6 million equating to a 24% increase measured against the original budget. The operating budgets net change amounts to R 8,6 million. The most significant impacts being the ongoing Eskom load shedding and its impact on both the revenue and bulk purchases of electricity, the accounting treatment for fines and a significant increase in grant funding from the other spheres of government.

Quarter One and Two SDBIP Reviews

During the quarterly reviews held with the Mayor and the various directors PI's were identified that required either adjustment or removal. The reasons for these changes are that they either did not adhere to the SMART principle; were as a result of changes to the organisation and/or functions; or where targets were based on incorrect assumptions or base information

Mid-year Performance Reviews

Performance and quarterly SDBIP reviews undertaken with the Municipal Manager and directors have highlighted issues raised.

External Factors

The Predetermined Objective Audit (PDO) highlighted problematic areas which where the reliability of information and achievement of planned targets.

Financial Indicators

The SDBIP financial indicators for 2014/2015 have been aligned with the approved adjustment budget.

Municipal Strategic Objectives

SFA#	Strategic Focus Area / National Key Performance Area (MKPA)	SO#	Strategic Objective	PR#	Priority
SFA1	Basic Service Delivery	SO1	To promote access for all citizens to equitable, appropriate and sustainable infrastructure and services within a safe environment	PR1	Sanitation
				PR2	Electricity
				PR3	Streets and storm water management
				PR4	Water supply
				PR5	Disaster management
				PR6	Housing development
		SO2	To ensure ecological integrity through sustainable practices of municipal governance	PR7	Environmental and Waste management
SFA2	Local Economic Development	SO3	To create an enabling environment for economic growth that attracts investors, encourages innovation and facilitate pro-poor interventions	PR8	Decent employment and job creation
				PR9	Rural Development
		SO4	To facilitate real opportunities for youth, women, and disabled and appropriate care for the aged.	PR10	Education, youth and development, vulnerable groups
				PR11	Health and HIV/Aids
SFA3	Municipal Financial Viability and Transformation	SO5	To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery	PR12	Sound Financial Planning
SFA4	Municipal Transformation and Organisational Development			PR13	Institutional capacity building
		SO6	To develop progressive strategies to optimise the use of available human resources	PR14	Skills development and Education
SFA5	Good Governance and Public Participation	SO7	To establish a common vision and create coherence in government's work by seeking close partnerships with citizenry.	PR15	Ward committees and communication
				PR16	Responsive, accountable, effective and efficient municipal system

Alignment Tables (Linkages)

Alignment Tables

IDP Strategic Objectives (SO)	Code
To promote access for all citizens to equitable, appropriate and sustainable infrastructure and services within a safe environment	SO1
To ensure ecological integrity through sustainable practices of municipal governance	SO2
To create an enabling environment for economic growth that attracts investors, encourages innovation and facilitate pro-poor interventions	SO3
To facilitate real opportunities for youth, women, and disabled and appropriate care for the aged	SO4
To ensure a Municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery	SO5
To develop progressive strategies to optimise the use of available human resources	SO6
To establish a common vision and create coherence in government's work by seeking close partnerships with citizenry	SO7

IDP Pre-determined Objective (PR)	Code
Sanitation	PDO01
Electricity	PDO02
Streets and storm water management	PDO03
Water supply	PDO04
Disaster management	PDO05
Housing development	PDO06
Environmental and Waste management	PDO07
Decent employment and job creation	PDO08
Rural Development	PDO09
Education, youth and development, vulnerable groups	PDO10
Health and HIV/AIDS	PDO11
Sound Financial Planning	PDO12
Institutional capacity building	PDO13
Skills development and Education	PDO14
Ward committees and communication	PDO15
Responsive, accountable, effective and efficient municipal system	PDO16

Municipal KPA (MKPA)	Code
Municipal Transformation and Institutional Development	MTID
Basic Service Delivery	BSD
Local Economic Development	LED

Municipal KPA (MKPA)	Code
Municipal Financial Viability and Management	MFVM
Good Governance and Public Participation	GGPP

National Outcome (NO)	Code
Improve the quality of basic education	NO01
Improve health and life expectancy	NO02
All people in south Africa protected and feel safe	NO03
Decent employment through inclusive economic growth	NO04
A skilled and capable workforce to support inclusive growth	NO05
An effective, competitive and responsive economic infrastructure network	NO06
Vibrant, equitable and sustainable rural communities and food security	NO07
Sustainable human settlements and improved quality of household life	NO08
A responsive and accountable, effective and efficient local government system	NO09
Protection and enhancement of environmental assets and natural resources	NO10
A better South Africa, a better Africa and world	NO11
A development-orientated public service and inclusive citizenship	NO12

National KPA (NKPA)	Code
Municipal Transformation and Institutional Development	MTID
Basic Service Delivery	BSD
Local Economic Development	LED
Municipal Financial Viability and Management	MFVM
Good Governance and Public Participation	GGPP

NDP Objectives (NDP)	Code
A skilled and capable workforce to support inclusive growth	NDP01
An economy that will create more jobs	NDP02
An inclusive and integrated rural economy	NDP03
Building safer communities	NDP04
Fighting corruption	NDP05
Improving Infrastructure	NDP06
Improving the quality of education, training and innovation	NDP07
Quality health care for all	NDP08
Reforming the public service	NDP09
Reversing the spatial effects of apartheid	NDP10
Social protection	NDP11
Transforming society and uniting the country	NDP12
Transition to a low-carbon economy	NDP13

Provincial Strategic Outcomes (PSO)	Code
Creating opportunities for growth and jobs	PSO1
Improving education outcomes	PSO2
Increasing access to safe and efficient transport	PSO3
Increasing wellness	PSO4
Increasing safety	PSO5
Developing integrated and sustainable human settlements	PSO6
Mainstreaming sustainability and optimising resource-use efficiency	PSO7
Increasing social cohesion	PSO8
Reducing poverty	PSO9
Integrating service delivery for maximum impact	PSO10
Creating opportunities for growth and development in rural areas	PSO11
Building the best-run regional government in the world	PSO12

Top Level SDBIP Performance Indicator Amendments 2014/2015

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
1	6.5	O1	O2	BSD	08	10	06	The number of single residential properties with access to basic level of electricity.	The indicator reflects the number of residential properties that the Municipality is aware of which are connected to the municipal electrical infrastructure network for both credit and prepaid metering. (A10)	18 560 [eighteen thousand five hundred and sixty] (Number)	20 670 [twenty thousand six hundred and seventy] (Number)	-	-	-	Original (18 560) Amended (20 670)	Y	Original (18 600) Amended (20 720)	Original (18 650) Amended (20 770)	Original (18 700) Amended (20 820)	Targets amended due to yearend Auditor General audit process
2	4.6.1	O1	O4	BSD	08	10	06	The number of single residential properties with access to basic level of water.	The indicator reflects the number of residential properties that the Municipality is aware of which are connected to the municipal water infrastructure network (A10)	10 370 [ten thousand three hundred and seventy] (Number)	16 160 [sixteen thousand one hundred and sixty] (Number)	-	-	-	Original (10 370) Amended (16 160)	Y	Original (10 390) Amended (16 480)	Original (10 410) Amended (16 810)	Original (10 430) Amended (17 140)	Targets amended due to yearend Auditor General audit process
3	4.6.1	O2	O7	BSD	10	10	06	The number of single residential properties with access to basic level of sanitation.	The indicator reflects the number of residential properties that the Municipality is aware of connected to the municipal waste water (sanitation/sewerage) network irrespective of the number of water closets (toilets). (A10)	9 930 [nine thousand nine hundred and thirty] (Number)	11 440 [eleven thousand four hundred and forty] (Number)	-	-	-	Original (9 930) Amended (11 440)	Y	Original (9 950) Amended (11 670)	Original (9 970) Amended (11 900)	Original (9 990) Amended (12 140)	Targets amended due to yearend Auditor General audit process
4	4.6.1	O2	O7	BSD	10	10	06	The number of single residential properties with access to basic level of solid waste removal	This indicator reflects the number of single residential properties that the Municipality is aware of which are receiving a weekly door to door refuse removal service. This excludes vacant residential properties. (A10)	12 820 [twelve thousand eight hundred and twenty] (Number)	14 130 [fourteen thousand one hundred and thirty] (Number)	-	-	-	Original (12 820) Amended (14 130)	Y	Original (12 840) Amended (14 410)	Original (12 860) Amended (14 700)	Original (12 880) Amended (14 990)	Targets amended due to yearend Auditor General audit process

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
5	2.2.1 4.3.1 4.6.1 6.4 & 7.14	03	08	LED	06	06	03	Number of Expanded Public Works Programme (EPWP) job opportunities created by the organisation	<p>This indicator measures the number of work opportunities created through the Expanded Public Works Programme (EPWP).</p> <p>An EPWP work opportunity is paid work created for an individual on an EPWP project for any period of time, within the employment conditions of the Code of Good Practice for Special Public Works Programmes.</p> <p>Each Directorate has a responsibility to create EPWP opportunities and report them to the EPWP administrator. The individual targets per Directorate are reflected in the Directors' scorecard. The target reflected here relates to the organisation as a whole.</p>	1 300 [one thousand three hundred] (Number)	No Amendment	300	300	300	400	Y	1 400	1 500	1 600	
6	2.1.1 4.3.1 4.6.1 6.4 & 7.14	04	10	LED	11	12	8	Number of Expanded Public Works Programme (EPWP) job opportunities created for women and youth by the organisation	<p>Number of Expanded Public Works Programme (EPWP) job opportunities created for youth and woman.</p> <p>Each Directorate has a responsibility to create EPWP opportunities for women and youth and report them to the EPWP administrator. The individual targets per Directorate are reflected in the Directors' scorecard. The target reflected here relates to the organisation as a whole</p>	1 200[one thousand two hundred] (Number)	No Amendment	300	300	300	300	Y	1 300	1 400	1 500	
7	6.4 6.5 7.1 Chp 8	05	12	MFVM	09	09	12	Financial viability as expressed by the following ratio: Debt Coverage	<p>The ratio measures the ability to cover debt service payments with own revenue to aid in determining the financial viability of the Municipality (SA8)</p>	24.2 [twenty four point two] (Number)	No Amendment	-	-	-	24.2	Y	20.5	22.0	22.0	

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
8	6.4 6.5 7.1 Chp 8	O5	12	MFVM	09	09	12	Financial viability as expressed by the following ratio: Cost Coverage	To calculate the ability to cover fixed cost with available cash to aid in determining the financial viability of the Municipality (SA8)	0.8 [zero point eight] (Number)	No Amendment	-	-	-	0.8	Y	0.7	1.6	1.6	
9	6.4 6.5 7.1 Chp 8	O5	12	MFVM	09	09	12	Financial viability as expressed by the following ratio: Outstanding Service Debtors to Revenue	To calculate the ratio of service debtor to service revenue to aid in determining the financial viability of the Municipality (SA8)	20.4 [twenty point four] (Percentage)	No Amendment	-	-	-	20.4	Y	21.4	22.1	22.1	
10	6.5 Ch 8	O5	12	BSD	12	09	12	The number of formalised single residential properties earning less than R2500 per month with access to free basic services: WATER	This indicator reflects the 100% social rebate granted in respect to the annual water availability fee charged to qualifying home owners of single residential properties. (A10)	930 [nine hundred and thirty] (Number)	1 280 [one thousand two hundred and eighty] (Number)	-	-	-	Original (930) Amended (1 280)	Y	Original (940) Amended (1 280)	Original (960) Amended (1 280)	Original (970) Amended (1 280)	Targets amended due to yearend Auditor General audit process. Target kept consistent over period as application trends are outside of Councils control
11	6.5 Ch 8	O5	12	BSD	12	09	12	The number of formalised single residential properties earning less than R2500 per month with access to free basic services: SANITATION/ SEWERAGE	This indicator reflects the 100% social rebate granted in respect to the annual sanitation fee charged to qualifying home owners of single residential properties. (A10)	1 480 [one thousand four hundred and eighty] (Number)	1 260 [one thousand two hundred and sixty] (Number)	-	-	-	Original (1 480) Amended (1 260)	Y	Original (1 490) Amended (1 260)	Original (1 500) Amended (1 260)	Original (1 520) Amended (1 260)	Targets amended due to yearend Auditor General audit process. Target kept consistent over period as application trends are outside of Councils control

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
12	6.5 Ch 8	O5	12	BSD	12	09	12	The number of formalised single residential properties earning less than R2500 per month with access to free basic services: SOLID WASTE/ REFUSE	This indicator reflects the 100% social rebate granted in respect to the annual solid waste fee charged to qualifying home owners of single residential properties. (A10)	1 490 [one thousand four hundred and ninety] (Number)	1 290 [one thousand two hundred and ninety] (Number)	-	-	-	Original (1 490) Amended (1 290)	Y	Original (1 510) Amended (1 290)	Original (1 520) Amended (1 290)	Original (1 540) Amended (1 290)	Targets amended due to yearend Auditor General audit process. Target kept consistent over period as application trends are outside of Councils control
13	4.6.5 6.5 Ch 8	O5	12	BSD	12	09	12	The number of formalised single residential properties earning less than R2500 per month with access to free basic services: ELECTRICITY	This indicator relates to the Pre-Paid Electricity Tariff Electrification Housing Scheme (Limited to 20A) limited to 400kWh and first 50kWh free	8 380 [eight thousand three hundred and eighty] (Number)	8 710 [eight thousand seven hundred and ten] (Number)	-	-	-	Original (8 380) Amended (8 710)	Y	Original (8 400) Amended (8 710)	Original (8 440) Amended (8 710)	Original (8 480) Amended (8 710)	Targets amended due to yearend Auditor General audit process. Target kept consistent over period as application trends are outside of Councils control

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
14	6.2 6.5 7.1	06	14	MTID	04	01	2	Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the approved employment equity plan	<p>The indicator measures the percentage of people from employment equity target groups employed in the three highest levels of (Municipal Manager, Directors and managers reporting to directors) management in line with the annual report of the Department of Labour.</p> <p>Each directorate contributes to the corporate achievement of targets and goals by implementing its own objectives of quantitative and qualitative goal setting.</p> <p>The three highest levels are Top Management(MM and Directors); Managers reporting to Directors and Middle Management (Section Heads and Professionals)</p>	80 [eighty] (Percentage)	No Amendment	80	80	80	80	Y	80	80	80	
15	7.1 7.15	06	14	MTID	04	01	2	Percentage budget spent on implementation of workplace skills plan (WSP)	Public Service employers in the national and provincial spheres of government are required in terms of Section 30 of the Skills Development Amendment Act to budget at least one percent [1%] of their payroll for the education and training of their employees measured against training budget.	1.02 [one point zero two] (Percentage)	No Amendment	-	-	-	1.02	Y	0.99	0.99	0.99	
16	3.5 6.5 7.3.1 Ch 8	05	12	MFVM	09	09	12	The percentage of a Municipality's capital budget actually spent on budgeted capital projects	<p>Percentage reflecting year-to-date spend/total budget, less any contingent liabilities relating to the capital budget.</p> <p>The total budget is the Council-approved adjusted budget at the time of the measurement.</p> <p>Contingent liabilities are only identified at the year-end.</p>	100 [one hundred] (Percentage)	No Amendment	22	39	63	100	Y	100	100	100	

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
17	Ch 9	O5	13	MTID	09	09	12	Submit a review of the Performance Management Framework to Council	Individual performance is about linking individual employee's objectives with the Municipality's strategic objectives. The emphasis is on improvement, learning and development in order to achieve the overall vision of the Municipality and to create a high performance workforce. Council has approved the Performance Management Framework in 2012. This KPI seeks to review and update the Framework in order for it to be tabled to Council for approval	1 [one] (Number)	No Amendment	-	-	1	-	Y	1	1	1	
18	7.17	O5	13	MFVM	09	09	12	Risk Management Implementation Plan submitted to the RMC	To improve risk management by developing / reviewing and submitting the Risk Management Implementation Plan (as required in the Council approved Risk Management Strategy and Policy) to the Risk Management Committee	1 [one] (Number)	No Amendment	-	-	1	-	Y	1	1	1	
19	7.17	O5	16	MFVM	09	09	12	Ensure the implementation of the risk management system	Annually report on the submission of risks equal or > risk appetite to Risk Management Committee.	1 [one] (Number)	No Amendment	-	-	-	1	Y	1	1	1	

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
20	6.5	05	16	MTID	09	09	12	Project clean audit: o maintain a clean audit opinion	This indicator measures good governance and accounting practices and will be evaluated and considered by the Auditor-General in determining his opinion. An unqualified audit opinion refers to the position where the auditor, having completed his audit, has no reservation as to the fairness of presentation of financial statements and their conformity with General Recognised Accounting Practices. This is referred to as a 'clean opinion'.	1 [one] (Number)	No Amendment	-	-	-	1	Y	1	1	1	

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
21	7.17	05	16	GGPP	09	09	12	The Risk Based Internal Audit Plan and Quality Assurance Programme submitted to Audit Committee	<p>The Risk Based Audit Plan (RBAP) is based on the risks identified within the Municipality. The plan is approved by the Audit Committee and Council every three years and reviewed annually. The RBAP may be amended more frequently were required with approval from the Audit Committee and Council.</p> <p>The Internal Audit Quality Assurance and Improvement Program (QAIP) is designed to provide reasonable assurance to the various stakeholders of the Internal Audit activity that Internal Audit:</p> <ol style="list-style-type: none"> 1) Performs its work in accordance with its Charter, which is consistent with The Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing (Standards), Definition of Internal Auditing and Code of Ethics; 2) Operates in an effective and efficient manner; and 3) Is perceived by stakeholders as adding value and improving Internal Audit's operations. To that end, Internal Audit's QAIP will cover all aspects of the Internal Audit activity (Standard 1300). 	2 [two] (Number)	No Amendment	-	1	1	-	Y	2	2	2	
22	-	07	15	GGPP	12	09	12	Customer Satisfaction Survey report submitted to Council	Submit a report to Council on the results of the Customer Satisfaction Survey undertaken during 2014/2015	1 [one] (Number)	Remove	-	-	-	1	N	-	-	-	Changes in allocation of funds in the operating budget

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
New	-	07	15	GGPP	12	09	12	Customer Satisfaction Feedback Equipment Installed	To install 15 Service Systems offering Service Feedback and Customer Relationship Management solutions; to give Council effective and reliable tools for measuring and managing customer service expectations.	New	15 [fifteen] (Number)	-	-	-	15	N	-	-	-	Replacement for number 22
23	6.5	03	08	MTID	06	06	07	Report on Council Property Utilisation submitted to Council	Assess all Council property holdings for investment and/or development purposes and submit report to Council	1 [one] (Number)	No Amendment	1	-	-	-	N	-	-	-	
24	Ch3 6.5	06	13	MTID	09	09	12	Submit a report on the Organisation Review and re-design to Council	An organisational structure provides guidance to all employees by laying out the official reporting relationships that govern the workflow of the Municipality. A consultant has been appointed to undertake a comprehensive review and submit recommendations. A final report will be submitted to Council by the end of April 2015 for consideration.	1	No Amendment	-	-	-	1	Y	-	-	-	
26	6.5	05	16	MTID	09	09	12	Submission of quarterly reports to Council on the status of the Resolution Management System's outstanding resolutions	To enhance the management of Council resolutions by providing quarterly reports to Council on the progress made in regards to their implementation.	4 [four] (Number)	No Amendment	1	1	1	1	Y	4	4	4	

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
27	6.5	O5	16	MTID	09	09	12	Annual Review of By-laws submitted to Council	Annual reviews of all identified municipal by-laws: Control of the Seashore <ul style="list-style-type: none"> • Water • Stormwater • Sewerage • Impoundment of Animals • Fences and Fencing • Refuse removal • Funeral parlours • Community Fire safety • Events 	9 [nine] (Number)	No Amendment	-		-	9	Y	10	10	10	
28	Ch 8	O5	12	MFVM	09	09	12	Submit report on Alternative Sources of Funding to Council	Investigate the feasibility of appointing an external service provider to identify and source additional sources of funding for financing major projects and table a report to Council in this regard.	1 [one] (Number)	No Amendment	-	1	-	-	N	-	-	-	
30	6.5 Ch8	O5	12	MFVM	09	09	12	Debtor's payment level	The debtor's payment level directly relates to the municipalities capacity to collect amounts due in regards to rates, service and sundry charges and is fundamental to maintain positive cash flows and ensuring stability and long term financial viability. (SA8)	92.4 [ninety two point four] (Percentage)	No Amendment	-	-	-	92.4	Y	91.8	91.9	92.0	
32	-	O5	13	MTID	09	09	12	Review existing Information Technology Policy by the IT committee and submit to Council	On-going review of the IT policy is imperative to stay current with latest IT related developments and to inform employees what is required of them when using technology provided by the Municipality. It is critical to protect the Municipality by having a policy to govern areas such as internet and email usage, security, backups, software and hardware inventory and data retention.	1 [one] (Number)	No Amendment	-	-	1	-	Y	1	1	1	

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
34	6.5 & 7.13	03	08	LED	06	06	07	Develop a Place Marketing Strategy and submit to Council for approval	To submit to Council for approval a marketing and investment plan, possibly including investment incentives, with the objective of promoting the utilisation of vacant serviced sites for commerce and industry	1 [one] (Number)	Remove	-	1	-	-	N	-	-	-	PI achieved during 2013/2014
New	7.9	03	08	LED	06	06	07	Completed Tender process for appointment of Place marketing Agent	To prepare a tender for appointment of Place marketing Agent, ensure that tender is evaluated and recommendation made to Bid Adjudication Committee	New	1 [one] (Number)	-	-	-	1	N	-	-	-	Replacement for number 34
35	2.3 4.9 & 6.5	03	09	LED	07	03	11	Formulation of draft development plans for Rheenendal and Karatara CRDP nodes	Rheenendal and Karatara rural wards have been identified and activated as Comprehensive Rural Development Wards as part of Department of Rural Development's CRDP initiative. The purpose of the programme is to harness all resources from various sources to provide key interventions to enable economic development within these rural settlements. Development plans in this regard will be drafted.	2 [two] (Number)	Remove	-	1	1	-	N	-	-	-	PI achieved during 2013/2014
New	2.3 4.9 & 6.5	03	09	LED	07	03	11	Submission of application for Infrastructure Funding on behalf of Rheenendal and Karatara Council of Stakeholders	Completed proposal submitted to Department of Rural Development and Land Reform.	New	1 [one] (Number)	1	-	-	-	N	-	-	-	Replacement for number 35

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
36	2.2.1 2.4 2.7 3.5 4.6 4.10 Ch 6 Ch 7	07	16	GGPP	12	09	12	Submission of final draft Integrated Strategic Development Framework (ISDF) to Council for approval	Submission of the Integrated Strategic Development Framework – which integrates the review of the Human Settlement Plan, Economic Development Strategy, Environmental Management Plan, Spatial Development Framework and the Rural Development Strategy	1 [one] (Number)	No Amendment	-	1	-		N	-	-	-	
39	2.2.1 , 7.1 & 7.11. 3	02	07	BSD	10	10	06	Review of the Integrated Waste Management Plan – IWMP submitted to Council	The Integrated Waste Management Plan - IWMP is a requirement by legislation. It is an integrated waste management system and process aimed at waste minimisation, managing the impact of waste on the receiving environment over the entire waste circle which includes waste generation, storage, collection, transportation, treatment and disposal of waste. It is intended to guide municipalities and their partners to move away from fragmented and uncoordinated waste management towards an integrated system.	1 [one] (Number)	No Amendment	-	-	-	1	Y	-	-	-	
41	2.2.1 2.3 4.4.3 6.3 6.4 6.5 7.14. 2	04	11	GGPP	02	08	04	Roll out of awareness campaign for the HIV/AIDS and TB strategy	HIV/AIDS and TB strategy to be implemented effectively and embarking on a comprehensive awareness campaign in partnership with Eden and the Departments of Social Development and Health. The HIV/AIDS and TB strategy will be reviewed as and when required A comprehensive awareness campaign to be rolled out in the next financial year with the assistance from Eden District Municipality	1 [one] (Number)	Remove	-	-	-	1	Y	1	1	1	

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
New	.2.1 .2.3 4.4.3 6.3 6.4 6.5 7.14.2	04	11	GGPP	02	08	04	Regular reporting to Council on the operations of the Greater Knysna Welfare Forum	Quarterly reports to the Section 80 Committee meeting on programs that have been initiated by the Greater Knysna Welfare Forum and that minutes of the meetings held every two months be submitted to Council for information.	New	6 [six] (Number)	1	2	1	2	Y	6	6	6	
42	4.7 4.8 7.8	07	15	GGPP	12	09	12	Completion of one Multi-purpose centre	Completion of Multi-Purpose Centre in: <ul style="list-style-type: none"> • Smutsville (2014/2015) • Rheenendal (2015/2016) • White Location (2016/2017) 	1 [one] (Number)	No Amendment	-	-	1	-	N	1	1	-	
44	7.11.6	01	05	GGPP	03	04	03	Traffic Safety Plan submitted to Council	The Traffic Safety Plan is to be approved by Council. The aim of the plan is to assist the Municipality to fulfil its obligation to improve the safety of all traffic networks users in its area of jurisdiction. The TSP is to include specific focus on Rural and School Transport as well as Scholar Patrols. In addition the TSP must be aligned to the strategies, policies and operational practices of the Western Cape Provincial Government Department of Transport and Public Works.	1 [one] (Number)	No Amendment	-	-	-	1	N	-	-	-	
45	7.12	01	05	GGPP	03	04	05	Complete a Hazard, Risk and Vulnerability Assessment and submit to Council	A Hazard, Risk and Vulnerability Assessment (HRVA) will be completed in line with the approved Disaster Management Plan	1 [one] (Number)	No Amendment	-	-	1	-	N	-	-	-	

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
46	6.5	02	07	BSD	10	06	07	Completion of draft Waste Management Infrastructure Plan	Develop an effective maintenance plan to extend the lifespan of existing waste management infrastructure/assets	1 [one] (Number)	No Amendment	-	-	-	1	N	-	-	-	
47	4.7	07	07	BSD	10	10	06	Completion of draft sport development plan	Develop and submit a Sport Development Plan for the Greater Knysna Municipal area to Council.	1 [one] (Number)	No Amendment	-	-	-	1	N	-	-	-	
48	4.7	07	07	BSD	10	10	06	Comprehensive audit of all sport facilities and submit to Council	To conduct a comprehensive audit of all the sport facilities within the greater Knysna municipal area.	1 [one] (Number)	No Amendment	-	-	1	-	N	-	-	-	
53	7.2.1 & 7.11.1	01	04	MTID	08	10	06	Annual review of the Water and Sewer Master Plan submitted to Council	The Water and Sewer Master Plan is approved by Council every five years (2010 current approval) and reviewed annually. The plan assists the Municipality to fulfil its obligation to ensure to ensure sustainable access to clean and affordable water to all citizens in its area of jurisdiction. The WSDP must also incorporate Water and Sewer Master Plan.	1 [one] (Number)	No Amendment	-	-	-	1	Y	1	1	1	
54	4.6.2, 4.10.11, 6.5 & 7.11.1	01	04	BSD	08	10	06	Produce class 0 quality drinking water	Percentage of tests that complies to with SANS (South African National Standard) 241 standards "SANS 241 specifies the quality of acceptable drinking water, defined in terms of microbiological, physical, aesthetic and chemical determinants, at the point of delivery." - ISBN 978-0-626-26115-3 This indicator measures the total of percentage achieved by all water treatment works in the Greater Knysna area as measured per sampling.	90 [ninety] (Percentage)	No Amendment	90	90	90	90	Y	90	90	90	

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
55	4.6.2 /3 & 7.11	O1	04	BSD	08	10	06	Limit water unaccounted for by maintaining a loss percentage of less than 20%	This indicator measures unaccounted for water which represents the difference between "net production" (the volume of water delivered into the water network) and "consumption" (the volume of water that can be accounted for by legitimate consumption including the indigent consumption.) The reason for the higher than desirable target is due to the shortfall of funds for the required infrastructure refurbishment.	<20 [twenty five] (Percentage)	No Amendment	-	-	-	<20	Y	<20	<20	<20	
58	7.10	O1	02	BSD	08	10	06	Installation of new electrical connections.	New electrical connections in Oupad, Nekkes East and Managed Land Site with funding from obtained from the Department of Energy.	122 [one hundred and twenty two] (Number)	No Amendment	-	20	70	122	N	-	-	-	
59	2.1.1	07	16	GGPP	09	05	12	Review and submit to Council the Anti-Fraud and Corruption Framework.	Review and submit to Council the Anti-Fraud and Corruption Strategy and Fraud Response Plan (adopted December 2008) The review to include the Local Government Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings ("Financial Misconduct Regulations.") as published in Government Gazette No 37699 dated 30 May 2014	1 [one] (Number)	No Amendment	1	-	-	-	Y	1	1	1	
60	4.6.3 & 7.7.1	01	01	BSD	08	06	10	Funding first phase CBD sewer reticulation	Submit a report to Council on the possible sources of funding for the financing of the first phase (Grey Street sewer line) sewer reticulation.	1 [one] (Number)	No Amendment		-	1	-	N	-	-	-	
61	4.6.3 & 7.7.1	01	01	BSD	08	06	10	Funding first phase Hornlee toilets	100% expenditure of budget allocation for the upgrading of Hornlee toilets as per the 2013 Hornlee Sewer Investigation Report	1 [one] (Number)	No Amendment		-	-	100%	N	-	-	-	

Top Level SDBIP Performance Indicator Amendments 2014/2015

Appendix 2

No.	See Code tables							Key Performance Indicator	Indicator Definition	Original Annual Target	Amendments Annual Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Multi-Year	2015 2016	2016 2017	2017 2018	Motivation for Amendment
	IDP	SO	PR	MKPA / NKPA	NO	NDP	PSO													
62	3.1	04	10	GGPP	02	12	04	Identification and implementation of five social projects	Five social programs to be identified and progress reported to Council.	5 [five] (Number)	No Amendment	-	-	5		N	-	-	-	
63	6.5 & 7.9.1	03	08	LED	04	01	01	Identification and implement of two SMME (economic) development projects for emerging contractors	Ensure that SMME's are identified and supported through strategic municipal interventions.	2 [two] (Number)	No Amendment	-	-	-	2	N	-	-	-	
64	2.2.1, 2.7, 4.6.1, 6.5, 7.2, 7.3.3, 7.7 & 7.11.1 & 8.2	01	06	BSD	08	10	06	Percentage of Title deeds transferred to approved UISP beneficiaries.	Percentage of title deeds in Upgrading of Informal Settlements Programme (UISP) projects transferred to approved beneficiaries within 150 days of submission to conveyancers. An approved beneficiary is the person who has been approved for a housing grant by the Provincial Department of Human Settlements, in terms of the Housing Act. The approved occupier is the person with whom the Municipality has entered into a sales agreement in order to purchase the property.	90 [ninety] (Percentage)	Remove	90%	90%	90%	90%	Y	90%	90%	90%	Performance of conveyancers outside of the control of the municipality
New	2.2.1, 2.7, 4.6.1, 6.5, 7.2, 7.3.3, 7.7 & 7.11.1 & 8.2	01	06	BSD	08	10	06	Percentage of transfers registered by Conveyancers.	Percentage of signed sales agreements submitted to Conveyancers to effect transfer.	New	90 [ninety] (Percentage)	90%	90%	90%	90%	Y	90%	90%	90%	Replacement for number 64

FINANCIAL INDICATORS

Revenue by Source 2014/2015 Regulation 18. MBRR

Line Item R thousands	Previous Year Actual	Annual Budget				Current Month			Year to Date								Forecast	Future Years	
		Original [SDBIP]	[Current]	[Adjust- ment]	[New]	Budget [SDBIP]	Budget [Current]	Actual	Budget [SDBIP]	Budget [Current]	Actual	Variance SDBIP		Variance Current		Revised	Budget Year		
												R	%	R	%		+ 1	+ 2	
Property Rates	143 966	159 457	159 457	(5 000)	159 457	(20)	(20)	(2 908)	159 575	159 575	155 194	(4 381)	-3%	(4 381)	-3%	159 457	167 021	177 042	
Property rates - penalties	3 065	2 804	2 804		2 804	234	234	324	1 401	1 401	1 659	258	18%	258	18%	2 804	2 972	3 150	
Service Charges - Electricity	181 348	193 213	193 213		188 213	16 526	16 526	10 043	98 121	98 121	90 549	(7 573)	-8%	(7 573)	-8%	188 213	206 352	220 384	
Service Charges - Water	43 530	48 904	48 904		48 904	2 619	2 619	3 101	29 033	29 033	30 394	1 361	5%	1 361	5%	48 904	51 838	54 948	
Service Charges - Sanitation	10 898	11 469	11 469		11 469	59	59	82	11 107	11 107	11 392	284	3%	284	3%	11 469	12 157	12 886	
Service Charges - Refuse	14 188	15 352	15 352	15 352	4	4	12	15 323	15 323	15 446	123	1%	123	1%	15 352	16 274	17 250		
Service Charges - Other	2 574	3 648	3 648	3 648	302	302	(547)	1 845	1 845	419	(1 426)	-77%	(1 426)	-77%	3 648	3 867	4 099		
Rental of Facilities	4 138	5 030	5 030	5 030	345	345	337	2 007	2 007	4 238	2 231	111%	2 231	111%	5 030	5 331	5 651		
Interest Earned - External Investments	5 944	2 346	2 346	2 346	304	304	378	761	761	1 851	1 091	143%	1 091	143%	2 346	3 251	7 061		
Interest Earned - Outstanding Debtors	3 617	3 250	3 250	3 250	305	305	402	1 860	1 860	2 150	290	16%	290	16%	3 250	3 413	3 582		
Fines	45 208	15 111	15 111	63 000	78 111	1 290	1 290	1 767	7 805	7 805	8 532	727	9%	727	9%	78 111	15 867	16 659	
Licences & Permits	1 643	1 998	1 998	1 998	113	113	90	847	847	778	(70)	-8%	(70)	-8%	1 998	2 097	2 202		
Agency Services	2 161	1 800	1 800	1 800	142	142	191	922	922	1 206	284	31%	284	31%	1 800	1 890	1 985		
Transfers recognised - operational	88 558	68 844	68 844	23 146	91 990	14 232	14 232	15 839	40 010	40 010	45 672	5 662	14%	5 662	14%	91 990	100 612	116 249	
Other Revenue	7 935	3 291	3 291	50	3 341	358	358	49	1 608	1 608	3 092	1 484	92%	1 484	92%	3 341	3 309	3 142	
Gains on Disposal of Assets	143	250	250		250	3	3		15	15	299	284	1893%	284	1893%	250	300	350	
Total	558 915	536 766	536 766	81 196	617 962	36 815	36 815	29 161	372 242	372 242	372 871	629	0%	629	0%	617 962	596 550	646 642	

Expenditure by Type 2014/2015 Regulation 18. MBRR

Line Item R thousands	Previous Year Actual	Annual Budget				Current Month			Year to Date								Forecast	Future Years	
		Original [SDBIP]	[Current]	[Adjust- ment]	[New]	Budget [SDBIP]	Budget [Current]	Actual	Budget [SDBIP]	Budget [Current]	Actual	Variance SDBIP		Variance Current		Revised	Budget Year		
												R	%	R	%		+ 1	+ 2	
Employee Related Costs	168 584	173 706	173 766	910	174 676	13 254	13 277	13 372	94 414	94 491	96 775	2 362	3%	2 285	2%	174 676	193 429	205 327	
Remuneration of Councillors	6 240	6 665	6 665		6 665	525	525	526	3 149	3 149	3 160	11	0%	11	0%	6 665	6 998	7 346	
Debt Impairment	45 394	25 196	25 196	63 000	88 196	2 099	2 099	2 099	12 593	12 593	12 593		0%		0%	88 196	26 746	28 443	
Depreciation & Asset Impairment	22 234	28 199	28 199		28 199	2 350	2 350	2 350	14 101	14 101	14 101		0%		0%	28 199	27 683	27 262	
Finance Charges	14 491	18 500	18 500	(4 000)	14 500	5 212	5 212	4 487	9 159	9 159	6 302	(2 857)	-31%	(2 857)	-31%	14 500	18 200	18 001	
Bulk Purchases	123 733	137 236	137 236	(8 000)	129 236	9 305	9 305	8 599	62 772	62 772	58 976	(3 795)	-6%	(3 795)	-6%	129 236	148 297	158 678	
Other Materials	20 328	16 838	16 814	847	17 662	1 679	1 677	1 282	7 791	7 783	5 343	(2 448)	-31%	(2 440)	-31%	17 662	17 772	18 658	
Contracted Services	18 694	22 941	22 655	(186)	22 469	2 771	2 743	1 576	11 279	11 101	8 083	(3 196)	-28%	(3 018)	-27%	22 469	23 829	24 961	
Transfers & Grants	5 001	5 504	5 514	(50)	5 464	820	372	416	3 347	3 078	2 654	(692)	-21%	(423)	-14%	5 464	5 851	5 916	
Other	108 426	71 168	71 463	21 198	92 661	4 812	4 530	5 346	33 697	32 295	36 456	2 759	8%	4 161	13%	92 661	78 315	78 155	
Other (R&M)	30 689	34 796	34 740	(1 115)	33 625	844	1 114	2 927	10 759	12 375	10 661	(98)	-1%	(1 714)	-14%	33 625	39 967	42 100	
Interdepartmental Internal Charges								1			74	74		74					
Total	563 813	540 748	540 748	72 604	613 352	43 669	43 204	42 980	263 059	262 896	255 178	(7 882)	-3%	(7 718)	-3%	613 352	587 087	614 845	

Projected Revenue and Operating Expenditure 2014/2015 Regulation 19(b)

Category	Previous Year Actual	Annual Budget				Months												Forecast	Future Years	
		Original [SDBIP]	[Current]	[Adjust- ment]	[New]	Actual						Budgeted						Revised	Budget Year	
						Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		+ 1	+ 2
Property Rates	143 966	159 457	159 457		159 457	160 122	(852)	(756)	(210)	(201)	(2 908)	(20)	(20)	(20)	(20)	(20)	(20)	159 457	167 021	177 042
Property rates - penalties	3 065	2 804	2 804		2 804	239	237	235	405	220	324	234	234	234	234	234	235	2 804	2 972	3 150
Service Charges - Electricity	181 348	193 213	193 213	(5 000)	188 213	21 263	12 761	15 026	15 285	16 170	10 043	16 059	14 585	15 724	15 452	14 771	18 501	188 213	206 352	220 384
Service Charges - Water	43 530	48 904	48 904		48 904	15 825	2 785	2 527	2 966	3 191	3 101	4 298	3 264	3 237	3 351	2 486	3 234	48 904	51 838	54 948
Service Charges - Sanitation	10 898	11 469	11 469		11 469	11 427	(31)	(148)	15	47	82	62	60	61	59	60	59	11 469	12 157	12 886
Service Charges - Refuse	14 188	15 352	15 352		15 352	15 833	(68)	(243)	(102)	13	12	4	5	3	6	6	6	15 352	16 274	17 250
Service Charges - Other	2 574	3 648	3 648		3 648	252	122	7	324	261	(547)	290	297	320	302	303	292	3 648	3 867	4 099
Rental of Facilities	4 138	5 030	5 030		5 030	121	2 698	342	271	468	337	457	386	378	380	384	1 037	5 030	5 331	5 651
Interest Earned - External Investments	5 944	2 346	2 346		2 346	208	193	422	485	164	378	222	222	222	222	222	474	2 346	3 251	7 061
Interest Earned - Outstanding Debtors	3 617	3 250	3 250		3 250	287	342	292	420	406	402	264	272	255	263	156	179	3 250	3 413	3 582
Fines	45 208	15 111	15 111	63 000	78 111	1 310	1 408	1 361	1 215	1 471	1 767	1 318	1 360	1 528	1 300	334	1 466	78 111	15 867	16 659
Licences & Permits	1 643	1 998	1 998		1 998	142	132	138	150	126	90	200	189	202	180	200	180	1 998	2 097	2 202
Agency Services	2 161	1 800	1 800		1 800	219	186	211	217	182	191	151	147	130	141	154	155	1 800	1 890	1 985
Transfers recognised - operational	88 558	68 844	68 844	23 146	91 990	18 316	5 485	2 471	1 336	2 226	15 839	1 824	2 513	12 851	1 686	2 047	7 913	91 990	100 612	116 249
Other Revenue	7 935	3 291	3 291	50	3 341	291	420	365	668	1 299	49	56	136	344	78	101	968	3 341	3 309	3 142
Gains on Disposal of Assets	143	250	250		250				297			3	3	3	3	3	223	250	300	350
Sub Total Revenue	558 915	536 766	536 766	81 196	617 962	245 856	25 819	22 249	23 743	26 043	29 161	25 421	23 654	35 473	23 636	21 440	34 901	617 962	596 550	646 642
Employee Related Costs	168 584	173 706	173 766	910	174 676	13 259	13 194	22 564	13 316	21 071	13 372	13 169	13 356	12 924	13 606	13 674	12 563	174 676	193 429	205 327
Remuneration of Councillors	6 240	6 665	6 665		6 665	526	528	526	527	526	526	560	650	572	572	572	590	6 665	6 998	7 346
Debt Impairment	45 394	25 196	25 196	63 000	88 196	2 370	2 370	1 556	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 099	2 109	88 196	26 746	28 443
Depreciation & Asset Impairment	22 234	28 199	28 199		28 199	2 351	2 350	2 350	2 350	2 350	2 350	2 350	2 350	2 349	2 349	2 349	2 350	28 199	27 683	27 262
Finance Charges	14 491	18 500	18 500	(4 000)	14 500			1 815			4 487			3 947			5 394	14 500	18 200	18 001
Bulk Purchases	123 733	137 236	137 236	(8 000)	129 236	87	17 356	14 845	8 942	9 148	8 599	9 305	9 305	9 305	9 305	9 305	27 941	129 236	148 297	158 678
Other Materials	20 328	16 838	16 814	847	17 662	360	1 470	319	1 367	545	1 282	1 946	1 555	484	1 108	857	3 098	17 662	17 772	18 658
Contracted Services	18 694	22 941	22 655	(186)	22 469	329	624	1 627	2 347	1 579	1 576	2 038	2 267	1 806	1 696	1 436	2 419	22 469	23 829	24 961
Transfers & Grants	5 001	5 504	5 514	(50)	5 464	665	448	375	369	381	416	384	319	387	345	409	314	5 464	5 851	5 916
Other	108 426	71 168	71 463	21 198	92 661	5 915	9 066	7 045	4 136	4 947	5 346	4 944	4 454	6 887	6 118	5 161	9 907	92 661	78 315	78 155
Other (R&M)	30 689	34 796	34 740	(1 115)	33 625	665	1 387	1 634	1 695	2 352	2 927	2 286	3 265	6 825	4 713	3 272	3 675	33 625	39 967	42 100
Interdepartmental																				
Internal Charges						(340)	56	376	(24)	5	1									
Sub Total Expenditure	563 813	540 748	540 748	72 604	613 352	26 188	48 851	53 218	38 939	45 002	42 980	39 080	39 619	47 585	41 911	39 134	70 361	613 352	587 087	614 845
Total	(4 898)	(3 981)	(3 981)	8 592	4 611	219 668	(23 032)	(30 969)	(15 196)	(18 960)	(13 819)	(13 659)	(15 965)	(12 112)	(18 275)	(17 694)	(35 460)	4 611	9 463	31 796

Projected Capital Expenditure 2014/2015 Regulation 19(c)

Project	Department	Actual 2013 2014	Annual 2014 2015	Budget Adjustment	Total Adjusted Budget	Months												Forecast	Future Budget Year			Budget Period Total
						Actual						Budget							2015/2016	2016/2017	2013/2017	
						Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun					
Knysna Vision 2002 (Infr) (IHHS)	Housing Administration	12 515	18 000	7 807	25 807	2 251	(898)	3 583	1 904	(1 787)	2 338	1 187	1 939	561	1 700	1 708	1 708	25 807	13 500	10 125	61 947	
MIG203923 N & NE Bulk Water Phase III	Water Reticulation	4 293	3 200	(1 332)	1 868		27		298					219	657	1 752	1 314	1 868	6 577	7 523	20 261	
Asset replacements & refurbishments	Electricity Distribution	6 188	4 500	(100)	4 400		70	73	286	183			17					4 400	4 500		15 088	
Knysna Xolweni Substation(INEP)	Electricity Distribution	5 918	1 754		1 754													1 754	2 632	2 632	12 936	
MIG196405 Charlesford P/Scheme	Water Purification Works	2 176	2 782		2 782		307	208	1 281		756		2 193					2 782	4 723	1 629	11 310	
20MVA; 66/11kV Transformer	Electricity Distribution		1 200		1 200													1 200	8 000		9 200	
MIG196403 Knysna River Dam	Water Purification Works	174	264		264													264	437	5 898	6 773	
MIG203385 MPC Smutsville	Halls / Facilities	1 171	2 101	1 600	3 701						179		570	570	570	570		3 701	1 316		6 188	
MIG183226 Rheenen New Water Aug	Water Purification Works	2 632	2 980		2 980		693	1 272	1 015				501	681	681	454	313	2 980			5 612	
MIG149009 Ancillary Sedge WTW (Cloud 9 pipeline)	Water Purification Works	1 532	2 969		2 969	1 786	1 107		167									2 969			4 501	
MIG221579:Rehab Sedge WWTW	Sewerage Purification Services																			4 464	4 464	
MIG221579:Rehab Sedgf WWTW	Sewerage Purification Services							18											3 273	1 018	4 291	
Reloc of satellite fire station	Safety Fire Brigade Services																			4 000	4 000	
Dune Re-Establishment (PPP)	Environmental Management	3 908																			3 908	
MIG203387 MPC White Location	Halls / Facilities	175																	1 053	2 509	3 737	
MIG221955 Upgr CBD Sewer	Sewerage Purification Services			3 666	3 666													3 666			3 666	
MIG183223 MPC Rheenendal	Halls / Facilities	2 217	1 846	(1 600)	246								263	263	263	263		246	1 053		3 516	
MIG183226 Rheenen New Water	Water Purification Works		4 279	(772)	3 507		137	127	239		1 592							3 507			3 507	
MIG207642 N&NE Str Lights	Electricity Distribution	466	1 667		1 667			91							44	176	220	1 667	440	857	3 430	
Water ret:Repl & Refurbishment(Ln)	Water Reticulation	251	830		830		10	123		0	29	69	69	69	69	69	69	830	840	1 500	3 421	
Upgr Workshop S/S	Electricity Distribution		200		200													200	3 000		3 200	
MIG195749 L/I S/Walks Greater Knysna Ph III	Public Works: Streets		1 754		1 754			25	87									1 754	1 246		3 000	
Fire station: Major pump	Safety Fire Brigade Services																			3 000	3 000	
MIG196405(Ln):Charlesford P/Scheme	Water Purification Works																		2 999		2 999	
Program Computer Equipment	Information Technology	1 093	390		390		432	96		1		190		190			190	390	637	684	2 804	
Refurbish/upgrade mun bldgs (Loan)	Council General Expenses	2 369		220	220		285			21		433	433					220			2 589	
Sedgef Island LV Cables	Electricity Distribution		1 000		1 000					52	22							1 000	1 500		2 500	
Hornlee Infill Scheme Sewer p/station	Sewerage Reticulation Services																			2 500	2 500	

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N2-Nekkies Traffic Circle (T&PW)	Public Works: Streets	129		2 342	2 342												2 342			2 471	
Est Waste Facilities - Knysna	Cleansing Refuse Removal Service		260		260												260	1 000	1 000	2 260	
MIG203923(Ln):N&NE Bulk Water Ph	Water Reticulation	419	200		200		21					48	48	48	48	48	200	1 300		1 919	
Prepaid Conversions	Electricity Distribution	862	500		500	12	34	61	42		30	150	150	150	150	150	500	500		1 862	
CBD North- Elec MV Upgrade(CRR)	Electricity Distribution	1 765																		1 765	
MIG149009 :Ancillary Sedge WTW	Water Purification Works			1 748	1 748												1 748			1 748	
Brenton-on-Sea-LV Cables(CRR)	Electricity Distribution	1 746				(3)	3													1 746	
MIG148628(Ln):Ext Town Library	Library	1 717																		1 717	
MIG148628 Ext Town Library	Library	1 642																		1 642	
Sedgely East S/S Build Upgr	Electricity Distribution		100		100												100	1 500		1 600	
New Cemetery Knysna	Cemetery		250	(100)	150												150	1 370		1 520	
Program Tools & Equipment	Director: Technical Services	524	250		250	3			6	4	7			68		68	250	350	378	1 502	
Refurbish old section of WTW	Water Purification Works																		1 500	1 500	
Upgr Raw Wtr p/line to WTW	Water Reticulation																		1 500	1 500	
MIG148628 (Prov) Town Library CA&S	Library	1 447																		1 447	
House No. 3 Clyde Street(Loan)	Council General Expenses	1 446																		1 446	
MIG226961 Rheenendal Budget Maintenance	Public Works: Stormwater			1 332	1 332												1 332			1 332	
Upgrade first floor Finance	Director: Finance	1 250																		1 250	
Hornlee Upgrade existing sportsfield	Sport Fields	776	400		400				21	180	90	42	42	42	42		400			1 176	
MIG205704 Rehab of Knysna WWTW - Maintenance	Sewerage Purification Services																		1 164	1 164	
Veh Repl: CX10222 LDV	Cleansing Refuse Removal Service		1 123		1 123												1 123			1 123	
Upgrade Stormwater Infrastructure	Public Works: Stormwater		1 000	(1 000)															1 000	1 000	
Public Works Restroom	Public Works: Streets		250		250				8		10						250	750		1 000	
Veh Repl - CX1741(Own-Loan)	Public Works: Streets		1 000		1 000												1 000			1 000	
Analogue repeaters&radios to digital	Electricity Distribution		600		600						600						600	400		1 000	
Repl Sewer p/line b/w p/s 5 & WWTW	Sewerage Reticulation Services																		1 000	1 000	
10 Ton Truck with Crane	Water Purification Works																		1 000	1 000	
MIG221955 Upgr CBD Sewer(Ln)	Sewerage Purification Services			1 000	1 000			59	176								1 000			1 000	
Refurb at Knysna WTW	Water Purification Works		970		970												970			970	
300mm2*3cu Cable Sedge intake-Sedge East	Electricity Distribution		900		900												900			900	
Veh Repl: CX2863 - Tractor	Parks & Recreation																	450	450	900	

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						Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun				
Upgrade Bigai Stream : Hornlee	Public Works: Stormwater			877	877													877			877
MIG164160 Smutsville LI S/walks	Public Works: Streets	426																		450	876
Purchase of Wheelie bins	Cleansing Refuse Removal Service		400		400													400	400		800
Repl Refuse Truck-CX17319(Ln)	Cleansing Refuse Removal Service																		800		800
Veh Repl: CX32347 LDV	Cleansing Refuse Removal Service																		800		800
Veh Repl - CX9186(Own-Loan)	Public Works: Streets																		800		800
Veh Repl-CX8604	Public Works: Streets																		800		800
MIG149009(Ln):Ancillary Sedge WTW	Water Purification Works			772	772				478									772			772
Program Small Plant	Director: Community	242	60	(22)	38	5	(5)	19		10					63		63	38	227	244	751
Repl 4X4 - CX27910(Own-Ln)	Safety Fire Brigade Services																		750		750
Veh Repl: CX4485	Safety Fire Brigade Services																		750		750
Informal trading stalls construction	Local Economic Development		250	250	500													500	250		750
Program Small Plant	Electricity Distribution	142	130		130		6	2	1		3			63			63	130	227	244	743
Veh Repl: CX22775 Tipper Truck	Cleansing Refuse Removal Service																		350	350	700
Veh Repl: CX22773 Tipper truck	Cleansing Refuse Removal Service																		350	350	700
MIG195749 LI SWalks Concordia & b/w RMHoogte and Hornlee	Public Works: Streets	698																			698
Repl Wtr TankTruck-CX1210(Ln)	Safety Fire Brigade Services	688																			688
Program Tools & Equipment	Electricity Distribution	130	180		180		1			1				50			50	180	178	191	679
Donated Erven Eden District Municipality	Halls / Facilities	600																			600
MIG203385 MPC Smutsville(Ln)	Halls / Facilities	590																			590
MIG164160 LI SWalks SD+KR-CBD (Clinic Walkway)-Sedgf	Public Works: Streets	572																			572
Damsebos - Upgr existing sportsfield	Sport Fields			570	570													570			570
Belvidere WWTW	Sewerage Purification Services	521																			521
MIG207642 N&NE Str Lights(own)	Electricity Distribution	510						34													510
MIG208562 Ext Town Library (Escalation)	Library	509																			509
Inst Flowmeters-All wtr p/stations	Water Reticulation																			500	500
Upgr Hornlee sanitation/toilets	Sewerage Sanitation Services		500		500													500			500
Upgrade Fire station	Safety Fire Brigade Services			500	500													500			500
Biodiscs: Belvidere WWTW	Sewerage Reticulation Services			500	500													500			500
Upgr roads and stormwater:Prof	Local Economic Development			485	485													485			485

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						Actual						Budget							2015/2016	2016/2017	
						Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun				
fees																					
Clyde Str-S/Circuit Break(CRR)	Electricity Distribution	480																		480	
Program Office Furniture	Director: Finance	209	75	25	100	15	(13)			6	10			22			22	100	76	77	462
Program Tools & Equipment	Director: Community	89	50	97	147	1		3	3	70					30		30	147	108	116	460
MIG195749 LI SWalks Hornlee	Public Works: Streets	456				0															456
Repl Tractor-CX13741(Own-Cash)	Parks & Recreation		450		450												450				450
Repl Tractor-CX34739(Own-Cash)	Parks & Recreation																	450			450
Replace Vehicle- CX18825(Ln)	Electricity Distribution	445																			445
MIG000(Ln) Co-funding yet 2b identified	Sewerage Purification Services		400		400												400				400
Repl Veh: CX19897	Electricity Distribution																	400			400
Dune Re-Establishment (Own-Cash)	Environmental Management	400																			400
Repl leaking roofs Finance building	Director: Finance	140	238		238												238				377
MIG195773(Ln):Karatarra River Weir	Water Purification Works	360																			360
Est Waste Facilities - Sedge	Cleansing Refuse Removal Service		570	(570)														350			350
Repl CX13904 Toyota Hilux 1999	Safety Traffic Department		350		350												350				350
Repl LDV- CX21535(Own-Cash)	Parks & Recreation																	350			350
Repl Tractor-CX15016(Own-Cash)	Parks & Recreation																		350		350
Repl Tractor-CX24232(Own-Cash)	Parks & Recreation																		350		350
MIG:0000 Rehab Sewers in CBD	Sewerage Purification Services	331																			331
Buffalo Bay- Upgr ablution fac(Ln)	Public Toilets	325				2	(2)														325
MIG195749 LI SWalks CBD inc Gordon&Main	Public Works: Streets	318				0															318
Concordia Sawmill Site - reticulated	Electricity Distribution	315																			315
MIG195749 LI SWalks CBD inc Gordon&Main(Ln)	Public Works: Streets	312																			312
Program Office Furniture	Director: Community	113	30	46	76	2		2	4	4	2				16		16	76	59	63	311
Upgr Transfer Station	Transfer Station		600	(600)															300		300
Biodiscs: Karatarra WWTW	Sewerage Reticulation Services			300	300												300				300
MIG:0000 New WWTW Feas Invest (Own)	Sewerage Purification Services	299																			299
Elec Infill Connections(Own)	Housing Administration	299				14	50		35	24	14	12			62	62	62				299
MIG0000 Prov Intgr Waste	Sewerage Purification	299																			299

Project	Department	Actual 2013 2014	Annual 2014 2015	Budget Adjustment	Total Adjusted Budget	Months												Forecast	Future Budget Year		Budget Period Total
						Actual						Budget							2015/2016	2016/2017	
						Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun				
Treatment Plant	Services																				
Repl Veh Sedan- CX44676(Ln)	Safety Traffic Department	295																		295	
Repl Veh Sedan- CX44677(Ln)	Safety Traffic Department	295																		295	
Repl Veh Sedan- CX44678(Ln)	Safety Traffic Department	295																		295	
Repl Veh Sedan - CX27294	Safety Traffic Department	295																		295	
Repl Veh Sedan - CX44675	Safety Traffic Department	295																		295	
MIG195773 Karatara River Weir	Water Purification Works	271																		271	
Veh Repl: CX8429(Loan)	Electricity Distribution		250		250												250			250	
Hornlee Hall - Fencing	Halls / Facilities		130		130		4										130	120		250	
Hornlee Lib: Perimeter Fence	Library		120		120				1								120	130		250	
Upgr Telemetry System	Sewerage Reticulation Services		250		250												250			250	
Brenton-on-sea - Upgr ablation fac(Ln)	Public Toilets																	250		250	
Generator : Finance Building	Information Technology			250	250												250			250	
Ward3 Upgrade of Damsebos Sportsfield	Council General Expenses	249																		249	
Ward 4 Paving	Council General Expenses			222	222												222			222	
Veh Repl: CX23980	Parks & Recreation		220		220												220			220	
Veh Repl: CX41117 LDV	Cleansing Refuse Removal Service		220		220												220			220	
Veh Repl: CX3600	Electricity Distribution		220		220												220			220	
Veh Repl: CX25575 LDV	Water Reticulation		220		220												220			220	
Veh Repl: CX3779 LDV	Sewerage Reticulation Services		220		220												220			220	
Veh Repl - CX35482 (Own-Cash)	Public Works: Streets		220		220												220			220	
Veh Repl: CX10260	Parks & Recreation																	220		220	
Replace LDV- CX10320(Own-Cash)	Cleansing Refuse Removal Service																	220		220	
Replace LDV- CX26963(Own-Cash)	Cleansing Refuse Removal Service																	220		220	
Veh Repl: CX14250(LDV)(Loan)	Housing Administration																	220		220	
Veh Repl: CX14250(LDV)	Housing Administration																		220	220	
Ward1 Tourism Infrastr- Cola/Myoli Beach Area	Council General Expenses	214																		214	
Program Office Furniture	Director: Corporate	109	40		40		6	4		1		27			27		27	40	31	34	214
Program Office Furniture	Municipal Manager	75	70		70			1			9			10			10	70	30	35	210
The Island-Est ablation facilities	Public Toilets		200		200												200			200	
Ward 1 Project	Council General Expenses		200		200												200			200	
Ward 2 Project	Council General Expenses		200		200												200			200	
Ward 3 Project	Council General Expenses		200		200												200			200	
Ward 4 Project	Council General Expenses		200		200												200			200	
Ward 5 Project	Council General Expenses		200		200												200			200	
Ward 6 Project	Council General Expenses		200		200												200			200	
Ward 7 Project	Council General Expenses		200		200												200			200	

Project	Department	Actual 2013 2014	Annual 2014 2015	Budget Adjustment	Total Adjusted Budget	Months												Forecast	Future Budget Year		Budget Period Total
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Ward8 Footpath Stroeel Street/Fraaisig	Council General Expenses	200																			200
Program Office Furniture	Director: Technical Services	41	35		35													35	59	63	198
Concordia Sawmill Site - reticulated	Sewerage Reticulation Services	196																			196
Ward4 LI Paving- Concordia road	Council General Expenses	190																			190
Ward6 Upgrade Intersections	Council General Expenses	183																			183
Veh Repl: CX14346(Loan)	Expenditure: Stores	180																			180
New Vehicle	Safety Traffic Department	177																			177
MIG:0000 Rehab CBD Stormwater sys	Public Works: Stormwater	164				0															164
Eastford VFD	Water Reticulation			160	160													160			160
MIG196404 Raise Akloofdam Wall	Water Purification Works																		151		151
Belv-Refurb mun tennis courts	Sport Fields		70		70				70			42	42	42	42			70	80		150
T10 Gorman Rupp pump	Sewerage Reticulation Services		150		150			131										150			150
L/Park-Resurfacing netball fields	Sport Fields																		80	70	150
Sedgef-Building renovation- Workshop	Electricity Administration		50	100	150													150			150
MIG195749 L/I S/Walks Concordia	Public Works: Streets	147				103			9			22	22	22	22	22	22				147
Ward7 LI Sidewalk Paving	Council General Expenses	141																			141
Veh Repl: CX35933(Loan)	Income	136																			136
Khayaletu: Book Detection system	Library		132		132													132			132
Ward9 Street Lighting- Cathy Park	Council General Expenses	132																			132
Upgr Sedge Finance building	Director: Finance		125		125													125			125
Program Office Furniture	Director: Planning & Development	25	25		25		1	10	9					8			8	25	32	34	116
New Tables and Chairs	Halls / Facilities		50	6	56				2	21	29							56	50		106
Ward2 Karatara Swim Pool Pump	Council General Expenses	100																			100
MIG:0000 Sedge - Ext to Sewer Ret(Own)	Sewerage Reticulation Services	100																			100
Ward 8 Project	Council General Expenses		100		100													100			100
Ward 8 Project	Council General Expenses		100		100													100			100
Ward 9 Project	Council General Expenses		100		100													100			100
Ward 9 Project	Council General Expenses		100		100													100			100
Ward 10 Project	Council General Expenses		100		100													100			100
Ward 10 Project	Council General Expenses		100		100													100			100
Hornlee Hall - Fencing	Halls / Facilities			100	100													100			100
The Island-Est ablution facilities	Public Toilets			100	100													100			100
Biodiscs: Belvidere WWTW	Sewerage Reticulation Services			100	100													100			100

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Biodiscs: Karatara WWTW	Sewerage Reticulation Services			100	100												100			100	
Program Office Furniture	Electricity Administration	19	35		35						15			6			6	35	22	24	100
Gouna Replacement Pump	Water Reticulation			98	98													98			98
Charlesford Spare Motor	Water Reticulation			95	95													95			95
Program Tools & Equipment	Workshop & Depot	44	50		50				2	7								50			94
MIG195749(Ln):L/I S/Walks Greater	Public Works: Streets	89																			89
Program Small Plant	Director: Planning & Development	18																	32	34	84
Donated Erven Eden District Municipality	Director: Corporate	81																			81
Refurbish Parks Restroom	Parks & Recreation	79																			79
Program Office Equipment	Council General Expenses	13	20		20			18		(10)				6			6	20	22	24	79
MIG148628(Prov) Lib Furniture	Library			75	75													75			75
Ward2 Tourism Infrastructure	Council General Expenses	71																			71
Veh Repl:CX27882	Safety Traffic Department																		70		70
Veh Repl Motorbike:CX23506	Meter Reading																		70		70
Ward10 Bridge at end of Queen Street	Council General Expenses	70																			70
MIG195749 LI S/Walks Concordia road(own)	Public Works: Streets	67																			67
Ward5 Brenton Walkway	Council General Expenses	59																			59
Sedge Rank (PTI grant) - R/Over R498k	Public Works: Streets	56																			56
MIG164160 LI S/Walks SD+KR(own)- CBD(Clinic walkway)-Sedgf	Public Works: Streets	55																			55
Buffelskop C/Park: Wendy house	Director: Community		30	22	52			21		21								52			52
Upgrade Damsebos sportfield (Roll/over)	Director: Community			50	50													50			50
Program Air Conditioning	Director: Community		30		30			23										30	20		50
Buffalo Bay Transfer station ctrl panel	Water Reticulation		50		50													50			50
Veh Repl Motorbike:CX45048	Meter Reading																		50		50
Ward9 View sites at The Heads	Council General Expenses	49																			49
Ward7 Establishment of a playpark	Council General Expenses	49																			49
Program Computer Equipment	Budget Office	45																			45
Rehab Seawalls&Shores(L/I & B/B)Phase1	Public Works: Streets	43																			43
MIG164160 Smutsv L/Int S/Walks	Public Works: Streets	41																			41
CDW:Office Equipment Program	Public Participation	38																			38
Ward5 Upgrade braai spots and	Council General Expenses	36																			36

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						Actual						Budget							2015/2016	2016/2017	
						Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun				
play park Buffalo Bay																					
CDW: Computer Equipment Program	Public Participation		35		35												35			35	
ICT Equipment : libraries	Library			32	32												32			32	
Program Office Equipment	Electricity Distribution		30		30												30			30	
Damsebos high-level standby pump	Water Reticulation		30		30												30			30	
Asset replacements & refurbishments	Water Reticulation	29																		29	
Ward10 CBD Tourism Infrastructure	Council General Expenses	28				(2)	2													28	
Phase 3 Upgr 11&22 kV Retic ntwks	Electricity Distribution	28																		28	
CBD-Traffic Warning Lights(Pedestrian crossing)	Electricity Distribution		25		25		25										25			25	
7.5kw Borehole Pump	Water Reticulation		20		20												20			20	
Ramme Dam Pump	Water Reticulation			20	20												20			20	
MIG195749 LI SWalks Hornlee(Ln)	Public Works: Streets	12																		12	
Erf4081 Sedge Upgrade to three phase service	Electricity Distribution	11																		11	
Refurbish toilets at taxi rank (Begun 2011/12)	Council General Expenses	6																		6	
Veh Repl:CX29039(Loan)	Safety Law Enforcement	2																		2	
Upgr Old Place Sewer p/station	Sewerage Reticulation Services		500	(500)																	
Upgr U/Milkwood S/Pump station	Sewerage Reticulation Services		300	(300)																	
Upgr Knysna Quays Pumpstation	Sewerage Reticulation Services		100	(100)																	
Upgr Sewer p/station Waterfront robot	Sewerage Reticulation Services		100	(100)																	
Veh Repl:CX25388(Loan)	Information Technology			390			190														
Erf4304 Upgr from 3x60 to 3x100Amps	Electricity Distribution									16											
Establishment of PMU(MIG)	Director: Technical Services								9												
Total		77 263	70 174	18 961	88 744	4 189	2 495	6 003	6 150	(1 176)	5 735	2 221	6 289	3 092	4 486	5 275	4 468	89 134	76 300	61 154	303 461

Executive Mayor Approval of the amended Service Delivery and Budget Implementation Plan

I hereby certify that the amended Service Delivery and Budget Implementation Plan has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Georlene Wolmarans

Executive Mayor of Knysna Municipality (WC048)